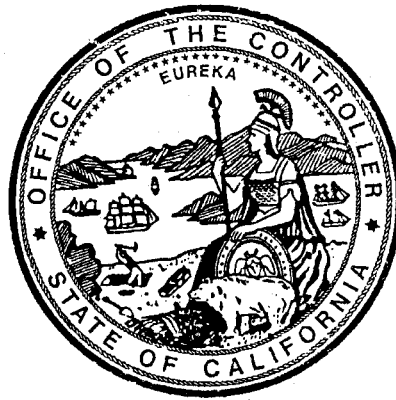


State of California

COUNTY BUDGET MANUAL



State Controller's Office

Division of Accounting and Reporting

COUNTY BUDGET MANUAL

STATE OF CALIFORNIA

1000	General Instructions
2000	The County Budget
3000	County Budget Forms and Instructions
4000	District Budget
5000	District Budget Forms and Instructions

STATE CONTROLLER

DIVISION OF ACCOUNTING AND REPORTING

COUNTY BUDGET MANUAL

STATE OF CALIFORNIA

1000	General Instructions
2000	The County Budget
3000	County Budget Forms and Instructions
4000	District Budget
5000	District Budget Forms and Instructions

STATE CONTROLLER

DIVISION OF ACCOUNTING AND REPORTING

1000

GENERAL INSTRUCTIONS

1001	Purpose	1007	Whole Dollars
1002	Legal Basis	1008	Definitions
1003	Forms	1009	Abbreviations
1004	Permission to Deviate	1010	Manual Organization
1005	Deviations Permitted	1011	Legal Duties & Deadlines
1006	Funds and Accounts	1012	Budget Policy Options

GENERAL INSTRUCTIONS

1001
1004

References

- 1001 Purpose. This Manual provides a central reference point of state code requirements, administrative directives and recommended practices pertaining to the form and content of the annual county budget. These requirements are applicable to special districts which are required to be included in the budget document. Anticipated benefits include:
- a) Consistent application of the law.
 - b) Higher degree of comparability among county budgets.
 - c) Written guidance for new personnel.
- 1002 Legal Basis. The Government Code specifies the content of the budget, budget adoption procedures and dates by which actions must be taken. Special Districts whose affairs and finances are under the supervision and control of the county board of supervisors are subject to the same rules and regulations. GC 29000-29144
Adm 961-967
- 1003 Forms. The budget document must be on such forms as are prescribed by the Controller and shall be presented in numerical order. GC 29005
- 1004 Permission to Deviate. Permission to deviate from the prescribed forms must be obtained by written application addressed to:

State Controller
Division of Accounting & Reporting
P.O. Box 942850
Sacramento, CA 94250-5875

GENERAL INSTRUCTIONS

1005
1008

References

- 1005 Deviations
 Permitted. Permission need not be obtained for the following:
- a) Addition of columns to
 prescribed forms, provided the
 presentation is not basically
 distorted.
 - b) Moving budget unit function and
 activity designation from the
 right to left hand side of page.
 - c) Deviations previously authorized.
- Permission to change the language of
 prescribed column headings will not be
 granted.
- 1006 Funds and
 Accounts. Fund and account titles to be used by
 counties in the preparation of the
 budget are those contained in the
 publication Accounting Standards and
 Procedures for Counties, issued by the
 Controller. Special districts
 required to be included in the budget
 document shall use fund and account
 titles contained in the publication,
 Uniform Accounting System of Special
 Districts.
- 1007 Whole Dollars. All amounts should be expressed in
 whole dollars. Generally, fractions
 of a dollar should be adjusted to the
 closest whole dollar. This rule does
 not apply to tax rates.
- 1008 Definitions. For definition of terms used in this
 Manual, see Appendix C - Glossary of
 Accounting Terms in Accounting
 Standards & Procedures for Counties
 Manual.

Adm 920-945

GENERAL INSTRUCTIONS

1009
1010

References

- 1009 Abbreviations. References are to the following sources,
 abbreviated as shown:

GC Government Code
Adm California Administrative Code
ASP Accounting Standards &
 Procedures for Counties
SD Uniform Accounting System of
 Special Districts

- 1010 Manual
 Organization. Sections in the 2000 series discuss the
 preparation of the county budget. The
 3000 series present county budget
 forms and instructions. The 4000
 series discusses the district budget
 procedures, while the 5000 series
 presents the district budget forms and
 instructions.

Gov.
Code

Deadline

29005 - To promulgate budget rules, regulation and classifications.
29005 - To prescribe forms.

29040 - To submit estimates of available financing and
financing requirements for unit(s) administered. June 10

29040	-	To receive budget estimates from officials.	
29042	-	To prescribe and supply budget worksheets.	
29045	-	To submit budget estimates when official responsible has not done so.	
29060	-	To prepare tabulation of estimates.	
29062	-	To submit tabulation to board.	June 30
29065.5	-	To file alternate procedure for proposed budget.	August 10

29061	- To hold hearings on budget estimates prepared by officials.	
29063	- To make revisions, reductions and additions to estimates.	
29064	- To formally approve the tabulations, as revised, as the proposed budget.	July 20
29065	- To make proposed budget available to the general public.	August 10
29066	- To publish notice that budget is available and to announce public hearing.	August 10
29080	- To commence public hearings.	August 20
29081	- To conclude public hearings	August 29
29088	- To adopt final budget by resolution for county and special districts.	August 30
29100	- To adopt secured tax rates.	1st business day of September
29101	- To levy taxes.	

1011 Legal Duties & Deadlines.

<u>Gov. Code</u>		<u>Deadline</u>
<u>AUDITOR</u>		
29043	- To provide estimates for bonded debt service requirements.	
29044	- To furnish financial statements or data to responsible officials.	
29083	- To attend public hearing on proposed budget and furnish any financial statements and data required.	
29083	- To revise proposed budget to reflect changes made by board.	
29103	- To calculate tax rates.	
29109	- To forward statement of all county tax rates, assessed valuations and amount of taxes levied and allocated to the Controller.	November 1
29093	- To file copy of final budget in the office of the clerk of the board and the Office of the State Controller.	November 1
29100.6	- To file homeowners' subvention claim with the Controller.	November 1
29124	- To approve payments pending adoption of final budget.	

Budget Policy Options of Supervisors. In addition to the legally-required duties listed at the beginning of this Manual, there are certain actions to implement the budget process which the supervisors may take. Parenthetical references are to Government Code sections.

	<u>Gov. Code</u>
Changing the arrangement of information on budget forms. (Any such changes must be approved by the Controller).	29005
Designation of data, in addition to available financing and financing requirements included in departmental estimates.	29006
Selection of method of presenting supporting data for salaries and wages appropriations.	29007
Designation of auditor or administrative officer to receive budget estimates.	29040 29042
Adoption of policy regarding addition of 1/4% to special district and improvement district debt service requirements.	29043
Designation of auditor or administrative officer to submit estimates in event of non-performance by responsible official.	29045
Designation of administrative officer to prepare budget tabulation on prescribed forms.	29060
Designation of administrative officer to hold hearings and recommend changes in tabulation.	29061
Designation of administrative officer to submit tabulation to board.	29062
Adoption of alternate proposed budget procedure.	29065.5

DECISIONS MADE ON THE ABOVE MATTERS SHOULD BE FORMALIZED BY RESOLUTION.

Gov. Code

Authorization of additional appropriation controls and designation of official to administer controls.	29090
Approval of new positions and fixed assets prior to final budget adoption.	29124
Designation of official to approve transfers and revisions of appropriations within a budget unit.	29125
Approval of budgetary adjustments.	29125 29126 29126.1 29127 29130
Designation of official to whom auditor shall submit statements showing condition of budget appropriations and estimated available financing.	29131
Providing for fees for collection of taxes and assessments of special districts and improvement districts.	29142

DECISIONS MADE ON THE ABOVE MATTERS SHOULD BE FORMALIZED BY RESOLUTION.

2000
The County Budget

2100 General Provisions

2101	Scope	2105	Budget Unit Detail
2102	Property Taxes	2106	Budget Adoption
2103	Financing Requirements	2107	Additional Financing Sources
2104	Appropriations Classification	2108	County Budget Forms

2200 Financing Uses Detail

2201	Salaries & Employee Benefits	2205	Other Financing Uses
2202	Services & Supplies	2206	Residual Equity Transfers
2203	Other Charges	2207	Intrafund Transfers
2204	Fixed Assets	2208	Appropriations for Contingencies

2300 Funds

2301	County Budget Application	2303	Internal Service Funds
2302	Bond Proceeds	2304	Enterprise Fund

2400 Special Procedures

2401	Provisions	2403	Interfund Transactions
2402	Reserve Reductions		

2404 Road Programs

THE BASIC BUDGET FORMULA

$$\begin{array}{|c|} \hline \text{Fund Balance} \\ \text{Unreserved/} \\ \text{Undesignated} \\ \hline \end{array} + \begin{array}{|c|} \hline \text{Cancellation} \\ \text{of Prior} \\ \text{Year's} \\ \text{Reserves/} \\ \text{Designations} \\ \hline \end{array} + \begin{array}{|c|} \hline \text{Estimated} \\ \text{Additional} \\ \text{Financing} \\ \text{Sources} \\ \hline \end{array} = \begin{array}{|c|} \hline \text{Estimated} \\ \text{Financing} \\ \text{Uses} \\ \hline \end{array} + \begin{array}{|c|} \hline \text{Provisions} \\ \text{for} \\ \text{Reserves/} \\ \text{Designations} \\ \text{(new or inc.)} \\ \hline \end{array}$$

THE COUNTY BUDGET

2100
2103

References

2100 General
 Provisions.

2101 Scope. The county budget covers the operations of the governmental and proprietary funds of the county. Special consideration is given to the transactions of bonds issued by a county or special district governed by the board of supervisors (see 2400 - Bond Transactions). Budgets of special districts under the supervision and control of the board of supervisors are presented in the budget document and discussed in section 4000 of this manual.

GC 29000

2102 Property
 Taxes.

Following the passage of Proposition 13 property taxes are considered a revenue source and not the end product of the county budget. The general property tax levy is controlled by constitutional provisions implemented by the legislature. Debt service property tax requirements are divided between the unsecured and secured rolls. The amount to be raised on the unsecured roll, determined by applying the preceding year's secured rate, is deducted from the total property tax requirement to obtain the amount which must be raised on the secured roll. If the computations result in fractions the rate may be increased to the next whole cent.

GC 29100

2103 Financing
 Requirements.

Appropriations are authorizations for the county to make expenditures and to incur obligations during the current fiscal year. Available financing, for which there are no appropriations, are termed provisions. The sum of appropriations and provisions is the total financing (budgetary) requirements.

GC 29009

THE COUNTY BUDGET

2104

2105

References

2104 Appropriation Appropriations are classified by:
 Classifi-
 cations.

Object
Budget Unit
Activity
Function
Fund

Each budget unit is classified by function and activity within each fund. Budget units shall not include more than one activity. Each activity must be segregated for budget presentation and financial reporting.

GC 29089, 29092

2105 Budget Unit Appropriations within each budget unit
 Detail. are segregated by the following objects
 and subobjects:

Salaries & Employee Benefits
Services & Supplies
Other Charges
Fixed Assets
 Land
 Buildings & Improvements
 Equipment
Other Financing Uses
Residual Equity Transfers - Out
Intrafund Transfers - Out*

Within the object of fixed assets the subobject presentation is required as specified in Section 2204. Appropriations for contingencies shall be shown in a separate budget unit, see Section 2208.

GC 29006, 29008
29089, 29092

*PLEASE REFER TO SECTION 2207 FOR
OPTIONAL PROCEDURES.

THE COUNTY BUDGET

2106
2107

References

2106 Budget
 Adoption.

The county budget shall be adopted by resolution not later than August 30th of each year. The resolution of adoption shall specify:

- a. Appropriations by object (sub-object and projects for fixed assets) by budget unit.
- b. Other financing uses by budget unit.
- c. Intrafund transfers by budget unit.
- d. Residual equity transfers out, by fund.
- e. Appropriations for contingencies, by fund.
- f. Provision for reserves/designations, by fund and purpose.
- g. Means of financing the budget.

GC 29088, 29089

2107 Additional
 Financing
 Sources.

Includes revenues, other financing sources and residual equity transfers -in. Schedule 4 presents a source and fund summary while Schedule 5 gives a detail presentation. The term "additional financing sources" is used in the budget forms in place of the term "external financing sources" found in the budget act. In an effort to eliminate confusion and misunderstanding this term has been used for budget presentation purposes only.

GC 29006

THE COUNTY BUDGET

2108
2201

References

2108 County Budget The forms prescribed by the State Controller for presentation of the county budget are:

<u>Schedule #</u>	<u>Title</u>
1	Summary of County Budget.
2	Analysis of Fund Balance Unreserved/ Undesignated as of June 30, 19__.
3	Detail of Provisions for Reserves/ Designations.
4	Summary of Estimated Additional Financing Sources.
5	Analysis of Financing Sources by Source by Fund.
6	Analysis of Current Property Taxes and Assessed Valuation.
7	Summary of County Financing Requirements by Function and Fund.
8	Summary of County Financing Requirements.
8A	Schedule of County Specific Financing Uses by Budget Unit by Function and Activity.
9	Budget Unit Financing Uses Detail.
10	Operation of Internal Service Fund.
11	Operation of Enterprise Fund.
12	Status of Expenditures from Bond Proceeds.

An illustrated example of these forms is provided in Section 3000.

GC 29005, 29006

2200 Financing Uses
Detail.

2201 Salaries &
Employee
Benefits. Appropriations are made in terms of total salaries before payroll deductions. Appropriations for salaries and wages of permanent and nonpermanent positions may be given in totals within each budget unit, provided that the estimates for salaries and wages of permanent positions are supported by a schedule or a separate ordinance

THE COUNTY BUDGET

2201
2204

References

or resolution setting forth for each position classification the salary rate or range and number of positions recommended and approved.

A salary savings account is sometimes used to estimate the savings to result from employee turnover - replacement of a terminating employee with a new employee at a lower step in the salary range. Use of a salary savings account is permissible provided it is included within the Salaries & Employee Benefits object in each budget unit, if applicable. Salary savings need not be shown separately, but may be netted from salary and wage appropriations. GC 29007

2202. Services & Supplies. This object contains the various subobjects allowing counties the ability to properly charge appropriate expenditures.
2203. Other Charges. The subobject Interfund Expenditures is included which allows for the control and identification of interfund activity. The use of subaccounts within this subobject will aid in any necessary adjustments required to eliminate the pyramiding effect of quasi-external transactions.
2204. Fixed Assets. At a minimum, the fixed asset object must show the estimate for the subobjects as follows:
1. Land shall be shown in lump-sum amounts except when included as part of a project.

THE COUNTY BUDGET

2204

2207

References

2. Buildings and improvements shall be shown separately for each project, except that minor improvement projects may be shown in totals.

3. Equipment shall be shown in lump-sum amounts by budget units.

GC 29008

2205. Other Financing Uses.

This object shall include operating transfers-out. Operating transfers are interfund transfers from a fund receiving the revenue to the fund which will expend the resources. Examples are a subsidy from the general fund to a proprietary fund or a tax revenue transfer from a special revenue fund to a debt service fund. Operating transfers shall be shown in the budget unit detail on Schedule 9.

2206. Residual Equity Transfers.

Residual equity transfers-out are nonrecurring transfers of equity from one fund to another fund. These transfers will be shown on Schedule 9.

2207. Intrafund Transfers.

Intrafund transfers are optional transfers of costs between budget units in the same governmental type fund. This transfer distributes costs to various departments for budgeting and informal operating statement purposes. This transfer shall be shown as Intrafund Transfers-In and/or Intrafund Transfers-Out under expenditures and other operating uses (an increase for the receiving budget unit, a decrease for the servicing unit). Sub accounts may be utilized if desired. An alternative to this method would be as a

THE COUNTY BUDGET

References

decrease of a single amount in expenditures (Intrafund Transfers) for the servicing unit and an increase in each appropriate expenditure account of the receiving unit. The first alternative is recommended over this optional procedure.

2208. Appropriations The budget may include an appropri-
For Con- ation within each fund for contin-
tingencies. gencies, not to exceed 15% of the
total of the other appropriations in
that fund, or within a separate
contingency fund or in the General
Fund not to exceed 15% of the total
appropriation of the budget excluding
funds having contingency appropriations
within them and excluding bond
proceeds and contingency appropri-
ations. These amounts are
appropriated through the budget
adoption process. However, to make
the appropriations specific and to
authorize expenditures against them a
four-fifths vote of the board is
required.

Whether in a separate fund or within a
fund, all contingencies appropriations
are collected in a separate budget
unit. If appropriations for
contingencies are accounted for in a
separate fund, the financing fund
for each appropriation shall be speci-
fied.

GC-29084, 29130

THE COUNTY BUDGET

2300
2303

References

2300. Funds

2301. County Budget Application. The county budget presents county operations using the governmental type and proprietary type funds. The governmental type funds include the following; general, special revenue, debt service, capital project and special assessment funds while the proprietary funds include the internal service and enterprise funds. Refer to the Accounting Standards and Procedures for Counties Manual for proper use and identification of funds.

2302. Bond Proceeds. Bond proceeds shall be accounted for in a capital projects fund. Proceeds from the sale of bonds are appropriated at the time of the bond election for the purposes stated in the proposal. For informational purposes, project appropriations and expenditures to date are required to be shown on Schedule 12. These amounts are not brought forward to the summary schedules.

GC 29140

2303. Internal Service Funds. Schedule 10 is provided for presentation of the operating plan of an internal service fund including anticipated income, expenses and net gain or loss. In addition, an Estimated Statement of Changes in Financial Position or an Estimated Statement of Changes in Retained Earnings may be presented.

GC 29141

THE COUNTY BUDGET

2304
2402

References

2304. Enterprise Fund. A budget for each enterprise fund must be included on a separate Schedule 11. This budget is expressed in terms of revenue and expenses following the accounts prescribed for the activity in which the enterprise is engaged. Budgeted revenues and expenses will not be included in any other budget schedules. In addition, an Estimated Statement of Changes in Financial Position or an Estimated Statement of Changes in Retained Earnings may be presented. GC 29141
2400. Special Procedures
2401. Provisions. Provisions result in increases in reserves or designations. They are detailed in Schedule 3. Typical provisions are those to increase the general reserve, accumulative capital outlay reserves, reserves for inventories, and advances to internal service funds. It is recommended that balances to be retained in reserves not be cancelled at the end of each year, and that the provision be in the amount of the increase only. GC 29085, 29086
2402. Reserve Reduction. Cancellation of reserves releases resources for financing the current budget. Cancellation of a prior reserve is added to ending fund balance as presented on Schedule 1. Reserve reductions are shown on Schedule 3.

THE COUNTY BUDGET

References2403. Interfund Transactions.

Interfund Transactions are revenue and expenditure/expense transactions when considering individual funds but are not revenues and expenditures/expenses of the governmental unit taken as a whole. The prescribed treatment balances the need for treating each fund as an independent organization and reducing the revenue and expenditure/expense pyramiding when considering a governmental unit's funds in the aggregate. Interfund Transactions are divided into four classifications:

Quasi-external transactions
Reimbursements
Residual equity transfers
Operating transfers

Sections 8.14 - 8.18 of the Accounting Standards and Procedures for Counties Manual provides definitions and examples of the proper budgetary treatment of each type of transaction. ASP

2404. Road Program

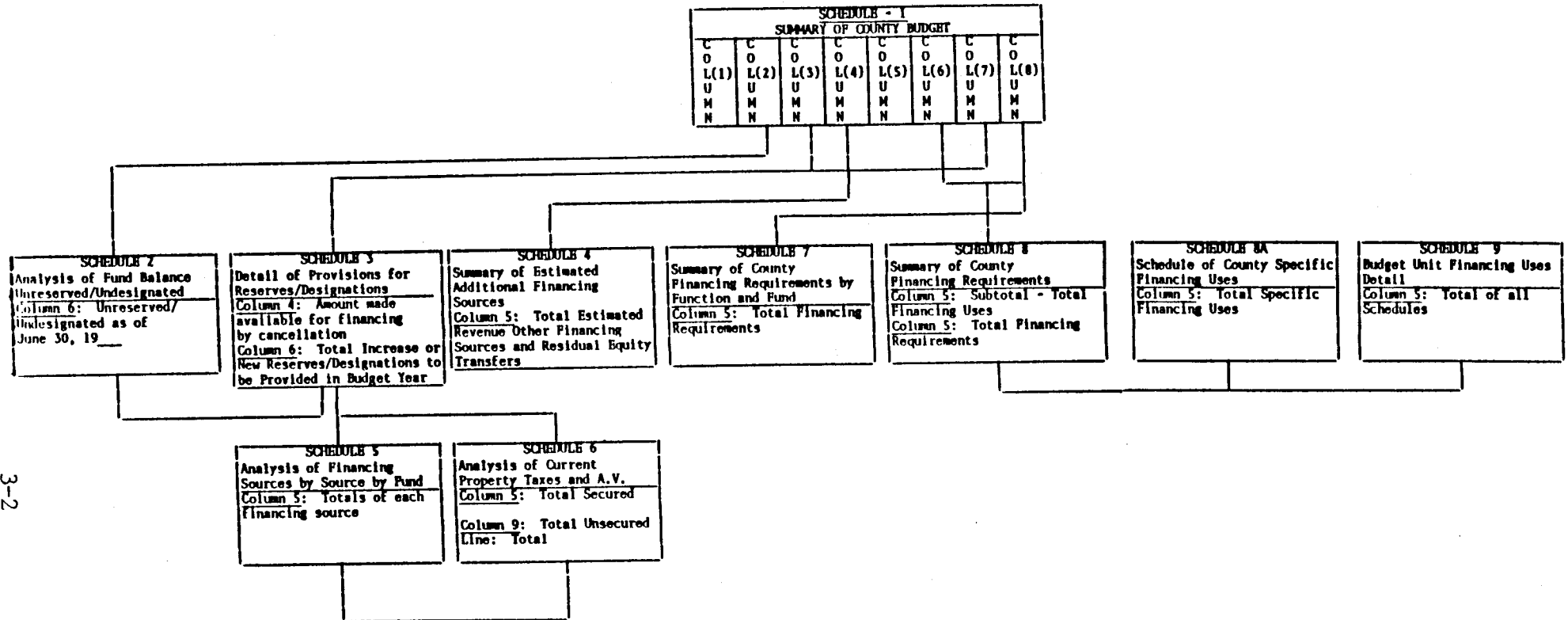
Subject to the requirements for centralizing structures and improvements and contingency appropriations, the road program is presented in the budget unit for the Road or Public Works Department. As with other budget units, this program must be in terms of the objects of expenditure. However, unlike other budget units, subobjects are not required. In lieu of subobjects, the total of the objects must be separately detailed by cost center, and by project when road construction is involved. Adm. 994

3000

COUNTY BUDGET FORMS

3001	Flowchart
3002	Forms & Instructions

FLOWCHART
OF
COUNTY BUDGET FORMS



3002 Forms and Instructions

Pursuant to the provisions of the County Budget Act, the State Controller has prescribed the following forms required to be used in the presentation of the general county budget.

All forms prescribed are required in both the proposed and final budget document.

The majority of the forms contain heading blocks in the columns which are to be completed to designate the basis or source of the data entered in the several columns. These designations to be made in both the proposed and final budgets are defined as follows:

"Actual" means as recorded in official records with no estimates involved in the amounts entered in the column.

"Estimated" means that any part of the total is other than "actual".

"Recommended" means as recommended by the administrative officer of the county.

COUNTY OF _____

STATE OF CALIFORNIA

SUMMARY OF COUNTY BUDGET

FOR FISCAL YEAR 19x3 - x4

COUNTY FUNDS (1)	AVAILABLE FINANCING				FINANCING REQUIREMENTS		
	Fund Balance Unreserved/ Undesignated June 30, 19 <u>x3</u> (2)	Cancellation of Prior Year Reserves/ Designations (3)	Estimated Additional Financing Sources (4)	Total Available Financing (5)	Estimated Financing Uses (6)	Provisions for Reserves and/or Designations (new or incr.) (7)	Total Financing Requirements (8)
GENERAL FUND	8,729,766	2,755,942	240,301,900	251,787,608	248,083,200	3,704,408	251,787,608
ROAD FUND	4,772,938		10,970,800	15,743,738	15,743,700	38	15,743,738
FISH AND GAME	96,178		26,000	122,178	73,400	48,778	122,178
CAPITAL PROJECTS FUND	2,524,815		4,542,600	7,067,415	7,067,400	15	7,067,415
SEAWATER INTRUSION ABATE	1,375,000		717,700	2,092,700	2,092,700	0	2,092,700
COUNTY LIBRARY	588,774		4,315,000	4,873,774	4,873,700	74	4,873,774
GRAND TOTAL	18,057,471	2,755,942	260,874,000	281,687,413	277,934,100	3,753,313	281,687,413
ARITHMETIC RESULTS TOTALS TRANSFERRED FROM	SCH 2, COL 6	SCH 3, COL 4	SCH 4, COL 5	COL 2+3+4	SCH 8, COL 5	SCH 3, COL 6	COL 6+7 SCH 7, COL 5

SCHEDULE 1

SUMMARY OF COUNTY BUDGET

Only County operating funds are displayed on this schedule. Operating funds are those governmental-type funds consisting of General, Special Revenue, Special Assessment Debt Service and Capital Project Funds, which account for the current operations of the County. Trust and Agency Enterprise and Internal Service Funds are excluded from presentation on Schedule 1.

For the Proposed Budget only, it is not necessary for Column 5 "Total Available Financing" to be in balance with Column 8 "Total Financing Requirements." For compliance with Section 29009 the final budget shall be in balance.

The equations for Schedule 1 are:

Columns 2 + 3 + 4 = 5, and 6 + 7 = 8
In the Adopted Final Budget, Column 5 = 8

Column 1 - County Funds

List in the appropriate section the funds maintained for the transaction of County operations. Only operating funds having a requirement need be shown. The sequence in which the funds are listed should be consistent with their presentation in Schedule 2, Schedule 4 and Schedule 7 (Summarization by Fund).

Column 2 - Fund Balance Unreserved/Undesignated June 30, 19xx

List the amount of unreserved and/or undesignated fund balance as of June 30. The amount for each fund must be in agreement with the corresponding amount in Schedule 2, Column 6.

Column 3 - Cancellation of Prior Year Reserves/Designations

Amounts listed in this column will indicate the action of the Board relative to the cancellation, in whole or in part, of reserves and designations. These amounts must be in agreement with corresponding amounts in Column 4 of Schedule 3.

Column 4 - Estimated Additional Financing Sources

List the total of estimated revenues, including current property taxes, other financing sources and residual equity transfers for each fund. The total must be in agreement with the Summarization by Fund section of Schedule 4, Column 5.

Column 5 - Total Available Financing

Combine the amounts from Columns 2, 3 and 4 and enter in this column. Column 5 must equal Column 8 in the adopted final budget.

Column 6 - Estimated Financing Uses

Enter the total of the amounts for specific expenditure appropriations and appropriations for contingencies, as applicable, for each fund.

Column 7 - Provisions for Reserves and/or Designations

List the amounts of provisions for increases in existing reserves and designations and amounts of new reserves and designations. The amount for each fund must be in agreement with the appropriate fund subtotal in Column 6 of Schedule 3 and the Provisions for Reserves/Designations of Schedule 8.

Column 8 - Total Financing Requirements

Combine the amounts from Columns 6 and 7 and enter in this column. The total must equal the total financing requirements in the Reanalysis by Fund section of Schedule 7 Column 5 and Schedule 8.

COUNTY OF _____

STATE OF CALIFORNIA

ANALYSIS OF FUND BALANCE UNRESERVED/UNDESIGNATED

AS OF JUNE 30, 19x3

COUNTY FUNDS (1)	Fund Balance (per Auditor) as of June 30, 19x3 Actual Estimated <input type="checkbox"/> <input type="checkbox"/>	LESS: FUND BALANCE-RESERVED/DESIGNATED JUNE 30			Fund Balance Unreserved Undesignated/ June 30, 19x3 Actual Estimated <input type="checkbox"/> <input type="checkbox"/>
	(2)	Encumbrances (3)	General & Other Reserves (4)	Designations (5)	(6)
GENERAL FUND	25,809,827	3,269,509	11,295,245	2,515,307	8,729,766
ROAD FUND	5,565,719	755,581	37,200		4,772,938
FISH AND GAME	115,510		19,332		96,178
CAPITAL PROJECTS FUND	2,619,220		94,405		2,524,815
SEAWATER INTRUSION ABATEMENT	1,516,221	141,221			1,375,000
COUNTY LIBRARY	614,764	55,548	442		588,774
GRAND TOTAL	36,241,261	4,221,859	11,446,624	2,515,307	18,057,471
ARITHMETIC RESULTS TOTALS TRANSFERRED FROM TOTALS TRANSFERRED TO			SCH 3, COL 2	SCH 3, COL 2	COL 2-3-4-5 SCH 1, COL 2

SCHEDULE 2

ANALYSIS OF FUND BALANCE UNRESERVED/UNDESIGNATED

Schedule 2 presents a disclosure of the various components of actual or estimated fund balance and adjusts for those which are not available to finance budgetary requirements. The mechanics of the schedule subtracts those items from Actual or Estimated Fund Balance in order to determine the amount of fund balance which is unreserved or undesignated as of June 30.

The equations for Schedule 2 are:

$$\text{Column 2} - 3 - 4 - 5 = 6$$

The amounts listed in Column 2 of Schedule 2 for reserves and designations represent the balances before reflecting amounts made available for financing by cancellation and before provisions for increases in existing or new reserves and designations. Those adjustments are included in Schedules 1 and 3.

Column 1 - County Funds

List all County operating funds which will have estimated or actual fund balances at June 30, including those which will not have Available Financing or Financing Requirements. The sequence in which the funds are listed should be consistent with their presentation in Schedule 1 and Schedule 7 (Summarization by Fund).

Column 2 - Fund Balance as of June 30, 19xx

The amounts to be entered will represent the balance or equity of each fund, i.e., the total of the net assets recorded or estimated as of June 30.

Column 3 - Encumbrances

Entries in this column represent the amount of the fund balances reserved for the purpose of meeting expected liabilities arising from outstanding purchase orders, contracts or other written commitments. Normally, it should be the actual or estimated balance in the Reserve for Encumbrance account as of the end of the fiscal year immediately preceding that to which the budget is to apply. In the absence of formal procedures accounting for encumbrances, i.e., where a Reserve for Encumbrances account is not maintained, the amount of such reservations should be determined from the best information available. The method of re-establishing appropriations for encumbrances as outlined in Chapter 16, Sections 7 through 11 of the "Accounting Standards and Procedures for Counties" manual is recommended.

Column 4 - Reserves

List the total of all reserves, in whole or in part, treated either as an account within a fund or a separate fund. The amount listed is before both cancellation or provision for increases. The total of the reserves in Column 4 and Designations in Column 5 must be in agreement with the corresponding totals by fund in Column 2 of Schedule 3.

Column 5 - Designations

List the total of all designations, in whole or in part, treated either as an account within a fund or a separate fund. The amount listed is before both cancellation or provision for increases. The total of the reserves in Column 4 and Designations in Column 5 must be in agreement with the corresponding totals by fund in Column 2 of Schedule 3.

Column 6 - Fund Balance Unreserved/Undesignated as of June 30, 19xx

This column represents Column 2 minus 3, 4 and 5. The result is the amount of fund balance which is unreserved or undesignated as of June 30, 19xx, and is forwarded to Schedule 1, Column 2.

Again, the preparer is reminded that the effect of release or cancellation and provisions for or increases in reserves and designations are included in Schedules 1 and 3, not in Schedule 2.

COUNTY OF _____

STATE OF CALIFORNIA

DETAIL OF PROVISIONS FOR RESERVES/DESIGNATIONS
(With Supplemental Data Affecting Reserve/Designation Balances)

FOR FISCAL YEAR 19x3 - x4

1 Description (1)	Reserves/ Designations Balance as of June 30, 19 <u>x3</u> (2)	Amount Made Available for Financing by Cancellation		Increase or New Reserves/Desig. to be Provided in Budget Year		Total Reserves/ Designations for Budget Year (7)	Fund (8)
		Recommended (3)	Approved/ Adopted by the Board of Supv. (4)	Recommended (5)	Approved/ Adopted by the Board of Supv. (6)		
General Fund							
General Reserve	5,057,446		2,406,154			2,651,292	Gen. Fund
Reserve for Receivables	4,563,344			2,500,000	2,500,000	7,063,344	
Reserve for Adv to ISF	1,664,704				141,168	1,805,872	
Reserve for imprest cash	9,751					9,751	
Designated for litigation	369,960			563,240	563,240	933,200	
Designated for Equip Acquisition	1,898,459	198,788	198,788			1,699,671	
Designated for Unfunded Depr.	151,000	151,000	151,000			-0-	
Designated for Term. Pay	95,888			500,000	500,000	595,888	
General Fund Total	13,810,552	349,788	2,755,942	3,563,240	3,704,408	14,759,018	
Road Fund							
Reserve for Deposits	37,200				38	37,238	Road Fund
Fish and Game Fund							
General Reserve	19,332				48,778	68,110	Fish & Game
Capital Projects Fund							
General Reserve	94,405				15	94,420	Capital Project
County Library							
General Reserve	442				74	516	County Library
Grand Total	13,961,931	349,788	2,755,942	3,563,240	3,753,313	14,959,302	
Arithmetic Results Total Transferred to	SCH 2 COL 4 <u>5</u>		SCH 1 COL 3		SCH 1 COL 7	COL 2 - 4 + 6	

¹Identify Reserves and Designations.

SCHEDULE 3

DETAIL OF PROVISIONS FOR RESERVES/DESIGNATIONS

This schedule will include all reserves and designations which properly fall under the Fund Balance-Unavailable category, including new reserves shown on Schedule 1.

The equations for Schedule 3 are:

$$\text{Column 2} - 4 + 6 = 7$$

The subtotals for each fund in Columns 4 and 6 must be in agreement with the total for the respective fund in Columns 3 and 7 of Schedule 1. The total for each fund in Column 2 must be in agreement with the corresponding amounts in Columns 4 and 5 of Schedule 2.

Column 1 - Description

List the reserves and designations as maintained or to be established, whether constituted as a separate fund, as an account within a fund, or as a sub-account or segregated item of an account. Ordinarily, the title of the reserve or designation will give sufficient indication of its purpose. Should the title not be sufficient the purpose should be specified. The reserves and designations are grouped by fund and should appear in the same sequence as the funds are listed in Schedules 1 and 2, as well as the Summarization by Fund section of Schedule 7.

Column 2 - Reserves/Designations Balance as of June 30, 19xx

The entries in this column will represent the amount of the applicable reserves and designations as of June 30, or as estimated, if necessary, as of the same date.

Column 3 - Amount Made Available for Financing by Cancellation - Recommended

Amounts listed in this column are to represent the recommendations for cancellations. This will disclose the increase in the amounts available for financing.

Column 4 - Amount Made Available for Financing by Cancellation -
Approved/Adopted by the Board of Supervisors

Amounts listed in this column will indicate the action of the Board relative to the cancellation, in whole or in part, of the reserve or designation. The total for each fund must be in agreement with the corresponding amount in Column 3 of Schedule 1.

Column 5 - Increase or New Reserves/Designations to be Provided in Budget Year
- Recommended

Amounts listed in this column will represent the recommendations to the Board as to the amounts to be provided as reserves and designations for the budget year. This includes an increase to existing reserves and designations and the establishment of new reserves and designations.

Column 6 - Increase or New Reserves/Designations to be Provided in Budget Year
- Approved/Adopted by the Board of Supervisors

Amounts listed in this column will indicate the action of the Board relative to providing for reserves. Subtotals by Fund of the entries will support the amounts entered under the "Provisions for Reserves/Designations" caption of Schedule 7 in Column 5, and the total by fund must agree with the corresponding amount in Column 7, Schedule 1.

Column 7 - Total Reserves/Designations for Budget Year

Amounts listed in this column will show the resultant total of each reserve and designation. The total for each reserve and designation in this column is the end result of adjusting for actions taken by the Board of Supervisors to release amounts to make them available for financing budgetary requirements and providing for increases in amounts which is a budgetary requirement.

Column 8 - Fund

Indicate the fund in which each reserve is included. Fund code numbers may be used. Fund designation may be included in Column 1.

STATE OF CALIFORNIA

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

(ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFERS)

BUDGET FOR FISCAL YEAR 19x3 - x4

DESCRIPTION (1)	Actual 19x1 - x2 (2)	Actual Estimated <input type="checkbox"/> xx 19x2 - x3 (3)	Recommended 19x3 - x4 (4)	Approved/ Adopted by the Board of Supervisors (5)
SUMMARIZATION BY SOURCE				
Taxes	66,437,200	73,635,900	79,407,900	79,407,900
Licenses, Permits and Franchises	3,156,000	2,939,300	3,006,000	3,006,000
Fines, Forfeitures and Penalties	3,471,800	4,914,800	3,829,300	3,829,300
Revenue from Use of Money and Property	8,769,700	8,942,000	7,543,100	7,543,100
Intergovernmental Revenue	99,849,900	104,931,500	116,298,200	116,659,400
Charges for Services	30,524,000	33,878,800	36,606,400	35,963,100
Miscellaneous Revenues	4,960,600	11,117,600	3,884,500	3,924,000
Other Financing Sources	9,361,100	6,930,200	7,616,400	8,470,000
Residual Equity Transfers In	3,245,400	190,400	1,661,300	2,071,200
GRAND TOTAL	229,775,700	247,480,500	259,853,100	260,874,000
SUMMARIZATION BY FUND				
General Fund	203,272,700	224,506,000	239,320,800	240,301,900
Road Fund	12,334,300	11,346,000	10,970,800	10,970,800
Fish and Game	19,900	30,600	26,000	26,000
Capital Projects Fund	9,704,600	6,759,700	4,542,600	4,542,600
Seawater Intrusion Abatement	59,100	220,900	717,700	717,700
County Library	4,385,100	4,617,300	4,275,200	4,315,000
GRAND TOTAL	229,775,700	247,480,500	259,853,100	260,874,000
TOTALS TRANSFERRED FROM TOTALS TRANSFERRED TO	SCH 5, COL 2	SCH 5, COL 3	SCH 5, COL 4	SCH 5, COL 5 SCH 1, COL 4

SCHEDULE 4

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES, ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFERS

The information summarized in this schedule is the same as contained in Schedule 5. The source categories should be consistent with those defined in Chapter 6 of the Accounting Standards and Procedures for Counties.

The sequence of listing funds in the Summarization by Fund should be consistent with the order which funds appear elsewhere in the schedules.

The description of Columns 2, 3, 4 and 5 are identical with the equivalent columns of Schedule 5. If additional columns are used in Schedule 5, they should also be used in this schedule.

Amounts in Column 5 of the Summarization by Fund must be in agreement with the respective amount in Column 4 of Schedule 1 for each fund.

COUNTY OF _____

STATE OF CALIFORNIA

ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND

FOR FISCAL YEAR 19x3 - x4

SOURCE CLASSIFICATION (1)	Actual 19x1 - x2 (2)	Actual Estimated <input type="checkbox"/> xx 19x2 - x3 (3)	Recommended 19x3 - x4 (4)	Approved Adopted by the Board of Supervisors 19x3 - x4 (5)	Fund (General Unless Otherwise Indicated) (6)*
Taxes					
Property Taxes - Current Secured	52,586,200	57,715,700	62,365,400	62,365,400	
Property Taxes - Current Unsecured	3,712,400	4,151,900	4,495,300	4,495,300	
Property Taxes - Prior Secured	1,768,000	3,168,600	2,135,800	2,135,800	
Property Taxes - Prior Unsecured	50,000	63,900	83,600	83,600	
Penalties & Cost on Delinquent Taxes	788,300	910,700	1,019,500	1,019,500	
Supplemental Property Taxes - Current	-0-	400	-0-	-0-	
Supplemental Property Taxes - Prior	-0-	-0-	1,559,100	1,559,100	
Sales and Use Taxes	4,831,100	4,337,400	5,086,100	5,086,100	
Other Taxes	2,700,900	3,287,300	2,663,100	2,663,100	Library
Total Taxes	66,437,200	73,635,900	79,407,900	79,407,900	
Licenses Permits and Franchises					
Animal Licenses	559,700	406,000	415,000	415,000	
Business Licenses	444,100	743,000	1,216,700	1,216,700	
Construction Permits	790,600	521,500	479,300	479,300	
Road Privileges and Permits	97,200	91,300	81,200	81,200	Road Fund
Franchises	1,083,800	992,900	1,020,000	1,020,000	
Other Licenses and Permits	180,600	184,600	208,800	208,800	
Total Licenses Permits & Franchises	3,156,000	2,939,300	3,006,000	3,006,000	

*Optional if designated in Column 1

COUNTY OF _____

STATE OF CALIFORNIA

ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND

FOR FISCAL YEAR 19x3 - x4

SOURCE CLASSIFICATION (1)	Actual 19x1 - x2 (2)	Actual Estimated ^[xx] 19x2 - x3 (3)	Recommended 19x3 - x4 (4)	Approved Adopted by the Board of Supervisors 19x3 - x4 (5)	Fund (General Unless Otherwise Indicated) (6)*
Fines Forfeitures and Penalties					
Vehicle Code Fines	2,419,600	2,812,800	2,673,000	2,673,000	
Other Court Fines	507,000	1,377,500	736,400	736,400	
Forfeitures and Penalties	545,200	742,500	419,900	419,900	
Total Fines Forfeitures and Penalties	3,471,800	4,914,800	3,829,300	3,829,300	
Revenue from Use of Money and Property					
Interest	8,107,700	8,185,500	6,954,700	6,954,700	General
Interest	7,500	10,200	9,000	9,000	Fish & Game
Interest	456,800	490,600	350,000	350,000	Road
Interest	44,100	63,700	15,000	15,000	County Library
Interest	58,800	20,900	6,200	6,200	Seawater Intrusion
Total Interest	8,674,900	8,770,900	7,334,900	7,334,900	
Rents and Concessions	94,800	171,100	202,200	202,200	
Royalties	-0-	-0-	6,000	6,000	
Total Revenue from Use of Money and Property	8,769,700	8,942,000	7,543,100	7,543,100	
Intergovernmental Revenues					
State - Aviation		10,000	10,000	10,000	
Total State	57,896,400	65,377,700	76,423,200	76,631,100	
Federal - Public Assistance	3,940,100	4,215,500	4,651,400	4,804,700	
Total Federal	41,145,400	38,110,000	38,090,500	38,243,800	

*Optional if designated in Column 1

COUNTY OF _____

STATE OF CALIFORNIA

ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND

FOR FISCAL YEAR 19x3 - x4

SOURCE CLASSIFICATION (1)	Actual 19x1 - x2 (2)	Actual Estimated <input type="checkbox"/> xx 19x2 - x3 (3)	Recommended 19x3 - x4 (4)	Approved Adopted by the Board of Supervisors 19x3 - x4 (5)	Fund (General Unless Otherwise Indicated) (6)*
Intergovernmental Revenue (Cont'd.)					
Other - In-Lieu Taxes	66,100	68,200	78,000	78,000	County Library
Total Other	808,100	1,443,800	1,784,500	1,784,500	
Total Intergovernmental Revenues	99,849,900	104,931,500	116,298,200	116,659,400	
Charges for Services					
Assessment and Tax Collection	196,600	280,000	643,200	643,200	
Communication Services	65,200	78,200	175,000	175,000	
Legal Services	248,300	249,000	222,600	222,600	
Total Charges for Services	30,524,000	33,878,800	36,606,400	35,963,100	
Miscellaneous Revenues					
Welfare Payments	17,200	10,200			
Other Sales	736,000	731,100	655,600	660,600	
Miscellaneous	4,207,400	10,376,300	3,228,900	3,263,400	
Total Miscellaneous Revenue	4,960,600	11,117,600	3,884,500	3,924,000	

*Optional if designated in Column 1

COUNTY OF _____

STATE OF CALIFORNIA

ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND

FOR FISCAL YEAR 19x3 - x4

SOURCE CLASSIFICATION (1)	Actual 19x1 - x2 (2)	Actual Estimated $\frac{xx}{x}$ 19x2 - x3 (3)	Recommended 19x3 - x4 (4)	Approved Adopted by the Board of Supervisors 19x3 - x4 (5)	Fund (General Unless Otherwise Indicated) (6)*
Other Financing Sources					
Sale of Fixed Assets	951,100	1,300	30,000	30,000	
Operating Transfers-In	8,410,000	6,928,900	7,476,400	7,525,100	
Long-Term Debt Proceeds			110,000	914,900	
Total Other Financing Sources	9,361,100	6,930,200	7,616,400	8,470,000	
Residual Equity Transfers					
Residual Equity Transfers-In	3,245,400	190,400	1,661,300	2,071,200	
Total Financing Sources	229,775,700	247,480,500	259,853,100	260,874,000	

*Optional if designated in Column 1

SCHEDULE 5

ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND

This schedule lists all external financing sources as defined in Chapter 6 of the "Accounting Standards and Procedures for Counties." For budgetary presentation only, the term additional financing sources is used in place of external financing sources.

Column 1 - Source Classification

The totals for revenue account sources prescribed in Chapter 6 are to be listed under the appropriate group caption in the order presented in Chapter 6. For the category Intergovernmental Revenues subtotals for State, Federal and Other is required. At local County option, additional detail of totals by department may be listed as well as listing revenue sources at subaccount detail level. If a specific revenue item accrues to more than one fund, the account titles should be repeated. If additional segregation of revenue is desired, it may be presented at local option. If such option is followed, the segregated items should be shown as subaccounts under the prescribed revenue account.

Column 2 - Actual Second Prior Year

Amounts listed in this column represent actuals for the second fiscal year preceding that to which the budget is to apply.

Column 3 - Actual Prior Year

Amounts listed in this column are on an actual basis, except for those sources that can only be estimated, for the first fiscal year preceding that to which the budget is to apply. Amounts in this column should reflect the actual or estimated revenue for the full fiscal year. At local option, estimated amounts entered for the proposed budget may be changed to actual for the final budget.

Column 4 - Estimates Recommended

Amounts listed in this column represent additional (external) financing Sources on an estimated basis for the budget year, as submitted by those officials or persons responsible therefore, or as recommended by the auditor or administrative officer, as appropriate. The amounts represent the recommendations to the board from the appropriate responsible authority in accordance with local policy.

Column 5 - Approved/Adopted by the Board of Supervisors

Amounts listed in this column represent additional (external) financing sources on an estimated basis for the budget year, as approved, or as adopted, by the board.

Column 6 - Fund General Unless Otherwise Indicated

This column is used to designate the fund to which the individual line items are applicable. It is inferred that the item is part of the General Fund if no identification is provided. Fund designations may be included in Column 1 at local County option.

COUNTY OF _____

STATE OF CALIFORNIA

ANALYSIS OF CURRENT PROPERTY TAXES AND ASSESSED VALUATION

FOR FISCAL YEAR 19x3 - x4

COUNTY FUNDS (1)	CURRENT SECURED PROPERTY TAXES				CURRENT UNSECURED PROPERTY TAXES			
	Apportionment from Countywide Tax Rate (2)	Voter Approved Debt		Total Secured (5)	Apportionment from Countywide Tax Rate (6)	Voter Approved Debt		Total Unsecured (9)
		Rate (3)	Amount (4)			Rate (7)	Amount (8)	
GENERAL FUND	60,288,000			60,288,000	4,345,600			4,345,600
COUNTY LIBRARY	2,077,400			2,077,400	149,700			149,700
GRAND TOTAL	62,365,400			62,365,400	4,495,300			4,495,300

COUNTYWIDE TAX BASE

(10)	SECURED ROLL			Unsecured Roll (14)	Total Secured and Unsecured (15)
	Locally Assessed (11)	State Assessed (12)	Total Secured (13)		
LAND	7,914,333,248	173,194,680	8,087,527,928	57,363,807	8,144,891,735
IMPROVEMENTS	12,333,258,900	1,108,630,620	13,441,889,520	680,539,907	14,122,429,427
PERSONAL PROPERTY	440,321,462	94,565,210	534,886,672	867,342,453	1,402,229,125
TOTAL GROSS ASSESSED VALUATION	20,687,913,610	1,376,390,510	22,064,304,120	1,605,246,167	23,669,550,287
LESS EXEMPTIONS:					
HOMEOWNERS	719,663,825		719,663,825	1,607,705	721,271,530
OTHER	334,333,374		334,333,374	70,218,312	404,551,686
TOTAL NET ASSESSED VALUATION	19,633,916,411	1,376,390,510	21,010,306,921	1,533,420,150	22,543,727,071
LESS ALLOWANCE FOR:					
DELINQUENCIES: (11)3.5% (12)(13) % (14)3.5%	687,187,074		687,187,074	53,669,705	740,856,779
IDENTIFY: REDEVELOPMENT INCREMENTS	648,758,081	109,516,840	758,274,921	75,804,231	834,079,152
ADJUSTED VALUATION FOR ESTIMATED TAX REVENUE COMPUTATION	18,297,971,256	1,266,873,670	19,564,844,926	1,403,946,214	20,968,791,140

SCHEDULE 6

ANALYSIS OF CURRENT PROPERTY TAXES AND ASSESSED VALUATION

Schedule 6 consists of two parts. The first includes information related to property tax revenues for County funds. The second covers assessed values and related adjustments.

For each column, enter the information described for the appropriate section below.

Column 1 - County Funds

Enter the description or name of the appropriate County fund.

Column 2 - Current Secured Property Taxes, Apportionment From Countywide Tax Rate

The amounts contained in this column represent the estimated current secured property tax computed for the county pursuant to Revenue and Taxation Code 95, et seq. and net of any applicable adjustments, i.e., delinquencies, redevelopment increments, special district augmentation, etc.

Column 3 - Current Secured Property Taxes, Voter Approved Debt, Rate

The current secured ad valorem rate fixed by the board for voter approved indebtedness to be levied for the current year in excess of the 1% countywide levy. Any negative rate levied pursuant to Section 100 of the Revenue and Taxation Code would also be reflected in this column and identified as "excess requirement".

Column 4 - Current Secured Property Taxes, Voter Approved Debt, Amount

The budgeted current secured property tax levy to be received by the fund during the current year, and/or negative amounts, based on the rate reflected in Column 3.

Column 5 - Current Secured Property Taxes, Total Secured

Combine the amounts from Columns 2 and 4 and enter the total here.

Column 6 - Current Unsecured Property Taxes, Apportionment From Countywide Tax Rates

The amounts contained in this column represent the estimated current unsecured property tax computed for the county pursuant to Revenue and Taxation Code 95, et seq. and net of any applicable adjustments, i.e., delinquencies, redevelopment increments, special district augmentation, etc.

Column 7 - Current Unsecured Property Taxes, Voter Approved Debt, Rate

The current unsecured ad valorem rate (prior year secured) for voter approved indebtedness levied for the current year in excess of the 1% countywide levy. Any negative rate levied pursuant to Section 100, of the Revenue and Taxation Code, levied in the prior year, would also be reflected in this column and identified as "excess requirement".

Column 8 - Current Unsecured Property Taxes, Voter Approved Debt, Amount

The budgeted current unsecured property tax levy to be received by the fund during the current year, and/or negative amounts, based on the rate reflected in Column 7.

Column 9 - Current Unsecured Property Taxes, Total Unsecured

Combine the amounts from Columns 6 and 8 and enter the total here.

Columns 10 through 15 - Countywide Tax Base

The amounts and descriptions are obtained from the current roll received from the county assessor and the state utility roll received from the State Board of Equalization. Allowance for delinquency percentage factors are the same factors used in determining the amounts reported in Columns 2 and 6. The redevelopment increments are the total assessed value increments of all redevelopment projects in the county, which are eligible for, or distributions of property tax.

COUNTY OF _____

STATE OF CALIFORNIA

SUMMARY OF COUNTY FINANCING REQUIREMENTS BY FUNCTION & FUND

FOR FISCAL YEAR 19x3 - x4

DESCRIPTION (1)	Actual 19x1 - x2 (2)	Actual Estimated 19x2 - x3 (3)	Recommended 19x3 - x4 (4)	Approved/ Adopted by the Board of Supervisors 19x3 - x4 (5)
SUMMARIZATION BY FUNCTION:				
General	40,810,200	60,817,800	62,992,600	64,971,800
Public Protection	76,937,000	79,658,000	85,837,600	86,787,600
Public Ways & Facilities	11,216,200	13,257,500	16,067,000	15,743,700
Health & Sanitation	25,679,900	29,906,800	32,973,800	33,064,600
Public Assistance	58,685,600	60,749,500	68,395,600	68,635,800
Education	4,170,800	4,310,100	4,824,900	4,873,700
Recreation				
Debt Service				
Total Specific Financing Uses	217,499,700	248,699,700	271,091,500	274,077,200
Appropriation for Contingencies			5,558,500	3,856,900
Subtotal - Estimated Financing Uses	217,499,700	248,699,700	276,650,000	277,934,100
Provisions for Reserves & Designations			3,563,240	3,753,313
TOTAL FINANCING REQUIREMENTS	217,499,700	248,699,700	280,213,240	281,687,413
SUMMARIZATION BY FUND:				
General Fund	190,699,200	223,738,600	250,293,940	251,787,608
Road Fund	11,216,200	13,257,500	16,067,000	15,743,738
Fish & Game	5,300	2,400	66,100	122,178
Capital Projects Fund	7,416,100	6,429,000	6,986,300	7,067,415
Seawater Intrusion Abatement	4,117,300	935,800	2,092,700	2,092,700
County Library	4,045,600	4,336,400	4,707,200	4,873,774
Total Financing Requirements	217,499,700	248,699,700	280,213,240	281,687,413
Subtotal Transferred From Totals Transferred To				SCH 8, COL 5 SCH 1, COL 8

SCHEDULE 7

SUMMARY OF COUNTY FINANCING REQUIREMENTS BY FUNCTION AND FUND

This schedule summarizes the financing requirements in function sequence. Appropriations for contingencies and provisions for new or increases in reserves and designations are added to obtain total financing requirements. Provisions for reserves and designations in Column 5 must be in agreement with Column 7 of Schedule 1 and Column 6 of Schedule 3.

The columns for entry of numerical data are identical with those of the budget unit financing uses detail - Schedule 8a and the summary in Schedule 8.

COUNTY OF _____

STATE OF CALIFORNIA

SUMMARY OF COUNTY FINANCING REQUIREMENTS

FOR FISCAL YEAR 19x3 - x4

DESCRIPTION (1)	Actual 19x1 - x2 (2)	Actual Estimated <input type="checkbox"/> <input checked="" type="checkbox"/> 19x2 - x3 (3)	Recommended 19x3 - x4 (4)	Approved/ Adopted by the Board of Supervisors 19x3 - x4 (5)
Total Specific Financing Uses (Brought Forward from Schedule 8A)	217,499,700	248,699,700	271,091,500	274,077,200
APPROPRIATION FOR CONTINGENCIES:				
General Fund			5,558,500	3,650,800
County Library				117,700
Fish & Game				7,300
Capital Projects Fund				81,000
Subtotal - Total Estimated Financing Uses	217,499,700	248,699,700	276,650,000	277,934,100
PROVISIONS FOR RESERVES/DESIGNATIONS				
General Fund			3,563,240	3,704,408
Road Fund				38
Fish & Game				48,778
Capital Projects Fund				15
County Library				74
Total Financing Requirements	217,499,700	248,699,700	280,213,240	281,687,413
SUBTOTAL TRANSFERRED TO				SCH 1, COL 6 SCH 7, COL 5
TOTAL TRANSFERRED TO				SCH 1, COL 8

SCHEDULE 8

SUMMARY OF COUNTY FINANCING REQUIREMENTS

Total specific financing uses are brought forward from Schedule 8A. Specific financing uses includes all object levels of appropriation from Salaries and Employee Benefits through Intrafund Transfers as defined in Chapter 7 of the Accounting Standards and Procedures for Counties. (Appropriations for Contingencies are excluded.) Since only Specific Financing Uses are included in Schedule 8A which is the starting point for this schedule, it is necessary to add Appropriations for Contingencies and Provisions for Reserves and Designations in order to obtain Total Financing Requirements.

List Appropriations for Contingencies by fund. The totals of the respective appropriations for contingencies in Columns 4 and 5 must be in agreement with the respective amounts listed in Schedule 9.

Combine Total Specific Financing uses with Appropriations for Contingencies to determine "Total Financing Uses". This amount in Column 5 must agree with the Grand Total in Column 6 of Schedule 1 and the subtotal in Column 5 of Schedule 7.

Combine Total Financing Uses with Provisions for Reserves and Designations.

Enter the total of the reserves provided by each fund as reflected in Column 6 of Schedule 3. These entries will be carried forward to Column 7 of Schedule 1.

COUNTY OF _____

STATE OF CALIFORNIA

SCHEDULE OF COUNTY SPECIFIC FINANCING USES BY BUDGET UNIT BY FUNCTION AND ACTIVITY

FOR FISCAL YEAR 19x3 - x4

BUDGET UNITS (Grouped by Function and Activity) (1)	Actual 19x1 - x2 (2)	Actual Estimated <input type="checkbox"/> xx 19x2 - x3 (3)	Recommended 19x3 - x4 (4)	Approved/ Adopted by the Board of Supervisors 19x3 - x4 (5)
GENERAL				
LEGISLATIVE ADMINISTRATIVE				
BOARD OF SUPERVISORS	944,300	1,060,800	1,179,200	1,179,200
SPECIAL ACCOUNTS AND CONTRIBUTIONS	3,232,800	6,686,700	1,971,700	2,716,500
CHIEF ADMIN OFFICE	892,700	980,700	1,235,500	1,293,800
CLERK BOARD OF SUPERVISORS	114,500	144,100	157,300	157,300
TOTAL LEGISLATIVE ADMINISTRATIVE	5,184,300	8,872,300	4,543,700	5,346,800
EDUCATION				
LIBRARY SERVICES	55,800	61,100	66,300	66,300
LIBRARY ADMIN	3,968,500	4,055,700	4,577,500	4,599,500
LIBRARY SERVICES AGENCY	53,100	89,900	55,100	81,900
ADULT LITERACY PROJ				
TOTAL LIBRARY SERVICES	4,077,400	4,206,700	4,698,900	4,747,700
AGRICULTURE EDUCATION				
FARM ADVISOR	93,400	103,400	126,000	126,000
TOTAL AGRICULTURE EDUCATION	93,400	103,400	126,000	126,000
TOTAL EDUCATION	4,170,800	4,310,100	4,824,900	4,873,700
TOTAL SPECIFIC FINANCING USES (CARRY FORWARD TO SCHEDULE 8)	217,499,700	248,727,200	271,091,500	274,077,200

SCHEDULE 8A

SUMMARY OF COUNTY SPECIFIC FINANCING USES

This schedule summarizes the budget financing uses in function and activity sequence.

The columns for entry of numerical data are identical with those of the budget unit financing uses detail - Schedule 9.

This Schedule will require as many pages as necessary to list budget units having financing units in the County's operating funds within function.

Budget units may be listed in any systematic fashion under the appropriate function caption. The function titles should be entered in the order in which prescribed in Chapter 7 of the "Accounting Standards and Procedures for Counties" manual. There is no requirement to show the activity classification of budget units on this page. However, as an optional presentation, this may also be given. The illustration in this manual gives the more detailed presentation.

Subtotals should be presented for each function category and a total given for total specific financing uses which are to be carried forward to Schedule 8.

COUNTY OF _____

STATE OF CALIFORNIA

Unit Title _____
Classification: _____
Function _____
Activity _____

BUDGET UNIT FINANCING USES DETAIL

FOR FISCAL YEAR 19x3 - x4

FINANCING USES CLASSIFICATION (1)	Actual 19x1 - x2 (2)	Actual Estimated xx 19x2 - x3 (3)	Recommended 19x3 - x4 (4)	Approved Adopted by the Board of Supervisors 19x3 - x4 (5)	Fund (General Unless Otherwise Indicated) (6)
SALARIES & EMPLOYEE BENEFITS	2,174,200	2,442,800	2,755,700	2,810,400	
SERVICES AND SUPPLIES	1,600,600	2,299,200	674,700	674,700	
OTHER CHARGES	3,499,500	4,045,700	3,694,900	3,694,900	
FIXED ASSETS	1,500		20,600	20,600	
OTHER FINANCING USES			12,600	12,600	
RESIDUAL EQUITY TRANSFERS OUT	5,200	6,400			
INTRAFUND TRANSFERS			(7,500)	(7,500)	
GRAND TOTAL	7,281,000	8,794,100	7,151,000	7,205,700	

SCHEDULE 9

BUDGET UNIT FINANCING USES DETAIL

This schedule is prepared to meet requirements for disclosing financing uses as covered in Section 29006 of the Budget Act. All financing uses, including both specific and contingent, are included in this schedule. A separate schedule is required for each budget unit having activity within the County's operating funds.

Enter the title, function and activity for each budget unit in the space designated in the upper right corner of the schedule. If more than one activity is involved, each should be shown with the primary activity listed first. No amounts relative to cost allocation estimates between activities or functions are required.

Enter information in the respective columns as follows:

Column 1 - Financing Uses Classification

List each object of financing use in this column in accordance with Chapter 7 of the Accounting Standards and Procedures for Counties. Listings may provide information at the object level only, or may be expanded to include subobject or line item level of reporting at County option.

Column 2 - Actual Second Prior Year

Amounts listed in this column represent actuals for the second fiscal year preceding that to which the budget is to apply.

Column 3 - Actual/Estimated Prior Year

Amounts listed in this column are on an actual basis, except for those objects that can only be estimated, for the first fiscal year preceding that to which the budget is to apply. Amounts in this column should reflect the actual or estimated financing uses for the full fiscal year. There is no requirement that estimated amounts entered for the proposed budget be changed to actual for the final budget. Such change, however, may be made at local option.

Column 4 - Estimates Requested/Recommended

Amounts listed in this column represent Financing Uses on an estimated basis for the budget year, as submitted by those officials or persons responsible therefore, or as recommended by the administrative officer, as appropriate. In any event, the amounts represent the requests or recommendations to the Board from the appropriate responsible authority in accordance with County policy.

Column 5 - Approved/Adopted by the Board of Supervisors

Amounts listed in this column represent financing uses on an estimated basis for the budget year, as approved, or as adopted, by the Board.

Column 6 - Fund - General Unless Otherwise Indicated

This column is used to designate the fund to which the individual line items are applicable. It is inferred that the item is part of the General Fund if no identification is provided.

COUNTY OF _____

Fund Title Transportation
Service Act. Transportation

STATE OF CALIFORNIA

OPERATION OF INTERNAL SERVICE FUND

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 19x3 - x4

OPERATING DETAIL (1)	Actual 19x1 - x2 (2)	Actual Estimated $\frac{\overline{xx}}{\overline{xx}}$ 19x2 - x3 (3)	Proposed Estimates 19x3 - x4 (4)	Approved Estimates 19x3 - x4 (5)
OPERATING INCOME:				
Taxes	2,200	3,646	3,646	3,646
Charges for Services	10,098,675	9,334,398	10,564,714	11,232,443
Miscellaneous Sales	48,205	25,045	50,000	50,000
Other Financing Sources	75,802	26,917	50,000	50,000
Total Operating Income	10,224,882	9,390,006	10,668,360	11,336,089
OPERATING EXPENSES:				
Salaries and Employee Benefits	2,520,647	2,719,060	2,952,900	3,073,673
Services & Supplies	6,596,044	5,598,230	6,619,814	6,655,216
Other Charges	981,011	1,215,474	850,000	1,465,200
Depreciation	125,000	137,000	142,000	142,000
Total Operating Expenses	10,222,702	9,369,764	10,564,714	11,336,089
Net Operating Income (Loss)	2,180	20,242	103,646	-0-
NON-OPERATING REVENUE (EXPENSES):				
Gain or Loss on Sale of Equipment	(54,245)	68,752	-0-	-0-
Total Non-Operating Revenue (Expense)	(54,245)	68,752	-0-	-0-
Net Income (Loss)	(54,245)	68,752	-0-	-0-
--OPTIONAL--				
RETAINED EARNINGS:				
Beginning Balance	(26,721)	(88,786)	(14,623)	(14,623)
Prior Year Audit Adjustment		(14,830)		
Ending Balance	(88,786)	(14,623)	89,023	(14,623)

COUNTY OF _____

Fund Title Transportation
Service Act. Transportation

STATE OF CALIFORNIA

OPERATION OF INTERNAL SERVICE FUND

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 19x3 - x4

OPERATING DETAIL (1)	Actual 19x1 - x2 (2)	Actual Estimated 19x2 - x3 (3)	Proposed Estimates 19x3 - x4 (4)	Approved Estimates 19x3 - x4 (5)
--OPTIONAL-- STATEMENT OF CHANGES IN FINANCIAL POSITION:				
SOURCES OF WORKING CAPITAL:				
Net Income (Loss)	(52,065)	88,994	103,646	-0-
Depreciation Expense	981,011	1,215,474	850,000	1,465,200
Equity Transfer In	723,416	1,050,858	875,869	1,233,039
Decrease in Working Capital	535,697		60,936	
Total Sources of Working Capital	2,188,059	2,355,326	1,890,451	2,698,239
USES OF WORKING CAPITAL:				
Equipment				
Replacement	998,477	488,597	1,014,582	931,739
Additional & Excess Replacement Cost				
Over Depreciation	1,189,582	1,050,858	875,869	1,233,039
Increase in Working Capital		815,871		533,461
Total Uses of Working Capital	2,188,059	2,355,326	1,890,451	2,698,239

SCHEDULE 10

OPERATION OF INTERNAL SERVICE FUND

This schedule is prepared for all Internal Service Funds as defined in Chapter 13 of Accounting Standards and Procedures for Counties. The schedule meets the requirements of Section 29141.

This schedule discloses the managerial budget of each internal service activity financed by a proprietary fund established pursuant to the provisions of Sections 25260 and 25261. The schedule shall set forth expected operations of the activity in such detail for revenues and expenses as will adequately display the nature and the approximate size of its operations. Comparative data as prescribed in Section 29006 shall be provided.

Information contained in the schedule is not included in the Summary of County Budget. Chapter 13 of the Accounting Standards and Procedures for Counties defines the criteria for accounting and budgeting for enterprise type funds. The preparer should be familiar with that chapter.

Some of the major areas where enterprise accounting will depart from governmental procedures are:

1. Accounting procedures treat the fund like a business instead of a governmental fund.
 - A. Accrual basis accounting is used.
 - B. Accumulated net income is recorded as retained earnings.
 - C. Fixed assets are capitalized and depreciated.
 - D. Encumbrances are optional.
 - E. Fixed assets and long-term obligations are recorded directly within the fund.

The preparer is referred to Chapter 13 for complete illustrations. As a minimum, the schedule will reflect the information listed below; additional levels of detail may be provided at local option.

Operating Income

Include amounts in each column for all operating income at the object level. Operating income for an internal service fund includes all income earned as a result of conducting the normal operations of the fund. Income is reported and estimated using the accrual method of accounting. A total of all operating income should be displayed.

Operating Expenses

List amounts in each column for each object of operating expenses. By definition, this category includes all those expenses associated with operating the internal service fund. They are reported using the accrual method of accounting. A total for all operating expenses should be displayed.

Net Operating Income (Loss)

In each column, enter the difference between Operating Income and Operating Expenses.

Non-Operating Revenues and Expenses

For each column, list the non-operating components of income and expenses which contribute to the determination of net income but are not part of the operations of the internal service funds. Items typically included within this category will be gain or loss on disposal of fixed assets, interest and judgments or damages. A total for non-operating income or expense should be displayed.

Net Income (Loss)

For each column, calculate the net income or loss as applicable.

Fixed Assets

Fixed asset acquisitions for the budget year are to be presented as a memo item following Net Income only when a County chooses not to prepare a Statement of Estimated Changes in Financial Position.

OPTIONAL

Retained Earnings

The managerial budget is construed to incorporate the components contributing to the increase or decrease in retained earnings as well as the beginning and ending balances in retained earnings. This is an optional statement.

For each column, list beginning retained earnings and add to or subtract from as appropriate net income or loss and any special adjustments which effect the ending balance but are not proper components of net income to arrive at ending retained earnings. It is expected that increases or decreases to retained earnings for items not included in net income will be rare and infrequent.

Statement of Estimated Changes in Financial Position

A statement presenting the elements contributing to the change in financial position is optional and not required. If included, the statement should set forth the elements contributing to change in financial position in sufficient detail to allow the reader to understand the report in all material respects.

Information to be included in the various columns is listed below:

Column 2 - Actual Second Prior Year

Amounts listed in this column represent actuals for the second fiscal year preceding that to which the budget is to apply.

Column 3 - Actual Prior Year

Amounts listed in this column are on an actual basis, except for those sources that can only be estimated, for the first fiscal year preceding that to which the budget is to apply. Amounts in this column should reflect actuals or estimates for the full fiscal year. There is no requirement that estimated amounts entered for the proposed budget be changed to actual for the final budget. Such change, however, may be made at local option.

Column 4 - Proposed Estimates

Amounts listed in this column represent estimates for the budget year, as submitted by those officials or persons responsible therefore, or as recommended by the auditor or administrative officer, as appropriate. In any event, the amounts represent the requests or recommendations to the board from the appropriate responsible authority in accordance with county policy.

Column 5 - Approved Estimates

Amounts listed in this column represent estimates for the budget year, as approved by the board.

COUNTY OF _____

Fund Title Waste Management
Service Act. Sanitation

STATE OF CALIFORNIA

OPERATION OF ENTERPRISE FUND

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 19x3 - x4

OPERATING DETAIL (1)	Actual 19 <u>x1</u> - <u>x2</u> (2)	Actual Estimated <u>xx</u> 19 <u>x2</u> - <u>x3</u> (3)	Proposed Estimates 19 <u>x3</u> - <u>x4</u> (4)	Approved Estimates 19 <u>x3</u> - <u>x4</u> (5)
OPERATING INCOME:				
Licenses, Permits and Franchises	21,985	27,538	88,300	88,300
Forfeitures and Penalties	45,584	37,043	30,000	30,000
Revenue from Use of Money and Property	128,310	254,788	489,600	489,600
Charges for Services	24,014,163	19,951,758	21,483,600	21,483,600
Miscellaneous Revenues	124,597	101,097	391,300	391,300
Total Operating Income	24,334,639	20,372,224	22,482,800	22,482,800
OPERATING EXPENSES:				
Salaries and Employee Benefits	4,986,231	3,963,394	4,461,840	5,351,144
Services and Supplies	9,786,933	12,682,490	17,582,989	17,640,256
Depreciation	30,000	32,000	35,000	35,000
Total Operating Expenses	14,803,164	16,677,884	22,079,829	23,026,400
Net Operating Income (Loss)	9,531,475	3,694,340	402,971	(543,600)
NON-OPERATING REVENUE (EXPENSES):				
Gain or Loss on Sale of Equipment	414,955	(552,403)	(21,000)	(21,000)
Revenue from Use of Money and Property	636,866	1,581,194	1,211,000	1,211,000
Intergovernmental Revenues	12,454	13,015	12,400	12,400
Charges for Services	(179,622)	(3,943)	(792,000)	(792,000)
Operating Transfers Out		(98,903)		(141,670)
Total Non-Operating Revenue (Expense)	884,653	938,960	410,400	268,730
Net Income (Loss)	10,416,128	4,633,300	813,371	(274,870)
--OPTIONAL--				
RETAINED EARNINGS:				
Beginning Balance	(1,084,994)	9,331,134	13,964,434	13,964,434
Ending Balance	9,331,134	13,964,434	14,846,005	13,689,564

COUNTY OF _____

Fund Title Waste Management
Service Act. Sanitation

STATE OF CALIFORNIA

OPERATION OF ENTERPRISE FUND

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 19x3 - x4

OPERATING DETAIL (1)	Actual 19 <u>x1</u> - <u>x2</u> (2)	Actual Estimated 19 <u>x2</u> - <u>x3</u> (3)	Proposed Estimates 19 <u>x3</u> - <u>x4</u> (4)	Approved Estimates 19 <u>x3</u> - <u>x4</u> (5)
--OPTIONAL-- STATEMENT OF CHANGES IN FINANCIAL POSITION:				
SOURCES OF WORKING CAPITAL:				
Net Income (Loss)	10,416,128	4,633,300	881,571	(274,870)
Depreciation Expense	601,079	425,990	1,007,400	1,007,400
Equity Transfer In	6,402			
Decrease in Working Capital		4,926,947	47,029	2,648,470
TOTAL SOURCES OF WORKING CAPITAL	11,023,609	9,986,237	1,936,000	3,381,000
USES OF WORKING CAPITAL:				
Lease Purchase Principal Equipment	765,829	364,927	610,000	610,000
Land	307,059	8,691,099	-0-	-0-
Structures and Improvements	10,227	930,211	1,326,000	2,771,000
Increase in Working Capital	370,327			
TOTAL USES OF WORKING CAPITAL	9,570,167	9,986,237	1,936,000	3,381,000

SCHEDULE 11

OPERATION OF ENTERPRISE FUND

This schedule is prepared for all Enterprise Funds as defined in Chapter 13 of Accounting Standards and Procedures for Counties. The schedule meets the requirements of Section 29141.

This schedule discloses the managerial budget of each Enterprise Fund service activity financed by a proprietary fund established pursuant to the provisions of Sections 25260 and 25261. The schedule shall set forth expected operations of the activity in such detail for revenues and expenses as will adequately display the nature and the approximate size of its operations. Comparative data as prescribed in Section 29006 shall be provided.

Information contained in the schedule is not included in the Summary of County Budget. Chapter 13 of the Accounting Standards and Procedures for Counties defines the criteria for accounting and budgeting for enterprise type funds. The preparer should be familiar with that chapter.

Some of the major areas where enterprise accounting will depart from governmental procedures are:

1. Accounting procedures treat the fund like a business instead of a governmental fund.
 - A. Accrual basis accounting is used.
 - B. Accumulated, net income is recorded as retained earnings.
 - C. Fixed assets are capitalized and depreciated.
 - D. Encumbrances are optional.
 - E. Fixed assets and long-term obligations are recorded directly within the fund.

The preparer is referred to Chapter 13 for complete illustrations. As a minimum, the schedule will reflect the information listed below; additional levels of detail may be provided at local option.

Operating Income

Include amounts in each column for all operating income at the object level. Operating income for an enterprise fund includes all income earned as a result of conducting the normal operations of the fund. Income is reported and estimated using the accrual method of accounting. A total of all operating income should be displayed.

Operating Expenses

List amounts in each column for each object of operating expenses. By definition, this category includes all those expenses associated with operating the enterprise fund. They are reported using the accrual method of accounting. A total for all operating expenses should be displayed.

Net Operating Income (Loss)

In each column, enter the difference between Operating Income and Operating Expenses.

Non-Operating Revenues and Expenses

For each column, list the non-operating components of income and expenses which contribute to the determination of net income but are not part of the operations of the enterprise funds. Items typically included within this category will be gain or loss on disposal of fixed assets, interest, and judgments or damages. A total for non-operating income or expense should be displayed.

Net Income (Loss)

For each column, calculate the net income or loss as applicable.

Fixed Assets

Fixed asset acquisitions for the budget year are to be presented as a memo item following Net Income only when a County chooses not to prepare a Statement of Estimated Changes in Financial Position.

OPTIONAL

Retained Earnings

The managerial budget is construed to incorporate the components contributing to the increase or decrease in retained earnings as well as the beginning and ending balances in retained earnings. This is an optional statement.

For each column, list beginning retained earnings and add to or subtract from as appropriate net income or loss and any special adjustments which effect the ending balance but are not proper components of net income to arrive at ending retained earnings. It is expected that increases or decreases to retained earnings for items not included in net income will be rare and infrequent.

Statement of Changes in Financial Position

A statement presenting the elements contributing to the change in financial position is optional and not required. If included, the statement should set forth the elements contributing to change in financial position in sufficient detail to allow the reader to understand the report in all material respects.

Information to be included in the various columns is listed below:

Column 2 - Actual Second Prior Year

Amounts listed in this column represent actuals for the second fiscal year preceding that to which the budget is to apply.

Column 3 - Actual Prior Year

Amounts listed in this column are on an actual basis, except for those sources that can only be estimated, for the first fiscal year preceding that to which the budget is to apply. Amounts in this column should reflect actuals or estimates for the full fiscal year. There is no requirement that estimated amounts entered for the proposed budget be changed to actual for the final budget. Such change, however, may be made at local option.

Column 4 - Proposed Estimates

Amounts listed in this column represent estimates for the budget year, as submitted by those officials or persons responsible therefore, or as recommended by the auditor or administrative officer, as appropriate. In any event, the amounts represent the requests or recommendations to the board from the appropriate responsible authority in accordance with county policy.

Column 5 - Approved Estimates

Amounts listed in this column represent estimates for the budget year, as approved by the board.

COUNTY OF _____

STATE OF CALIFORNIA

STATUS OF EXPENDITURES FROM BOND PROCEEDS

FOR FISCAL YEAR 19x3 - x4

DESCRIPTION Issue-Fund-Project Identification (1)	Amount of Bonds Authorized (2)	Amount of Bonds Sold to Date (3)	Total Actual of Estimated Project Cost (4)	Total Expenditures as of 06/30/x3	
				From Bond Proceeds (5)	From Other Sources (6)
ASSESSMENT DISTRICT NO. 77	3,385,000	3,385,000	3,181,150	2,019,320	-0-

SCHEDULE 12

STATUS OF EXPENDITURES FROM BOND PROCEEDS

Schedule 12 is a special statement which is required as part of both the Proposed and Final Budgets. It meets the requirements of Section 29140 of the Government Code.

Information pertaining to bond issues and projects for any County operating fund, including the General and special revenue funds are to be included in this schedule. The same information for Special Districts under the Board of Supervisors is required, however it is included in Schedule 17.

For each bond issue, list the information in the respective columns as indicated below. For purposes of clarity, bond issues should be grouped by fund and the funds should be presented in the same sequence as they appear elsewhere in the schedules.

It should be noted that this schedule may also be used to display long-term capital lease obligations. NCGA Statement #5 prescribes accounting treatment for capital leases similar to that of bonds. If a county chooses to report capital lease obligations on this schedule the lease obligation should be clearly identified as a "capital lease obligation".

Column 1 - Description

For each authorized bond issue, identify the fund from which it is financed, and the project identification.

Column 2 - Amount of Bonds Authorized

For each issue, list the total amount of bonds authorized as provided in either the appropriate Board of Supervisor action or approved in a general election.

Column 3 - Amount of Bonds Sold to Date

For each issue, enter the face value amount of bonds issued and sold as of the beginning of the fiscal year for which the budget applies. This may be an estimate in the Proposed Budget.

Column 4 - Total Actual or Estimated Project Cost

For each issue, enter the total estimated or actual costs of the project at completion. Total cost is considered as including any costs of issuance which are associated with the bond issue as well as the costs of acquiring or constructing the project.

Column 5 - Total Expended From Bond Proceeds

For each issue, enter the amount of actual costs expended from bond proceeds for the project as of the beginning of the fiscal year for which the budget applies. The entry in this column will not include expenditures from other sources which are listed in Column 6.

Amounts listed in this column should cover all classes of costs applicable to the project. This includes costs associated with issuing the bonds as well as costs applicable to the acquisition or construction of the project.

In the Proposed Budget, the amounts entered in this column may be based on estimates.

Column 6 - Total Expended From Other Sources

For each issue, enter the amount of actual costs expended from all sources other than the bond proceeds for the projects as of the beginning of the fiscal year for which the budget applies. The amounts in this column are added to Column 5. The resulting total should be the grand total costs of the project incurred as of the beginning of the fiscal year.

4000

The District Budget

4101	Districts Effected	4105	Budget Format
4102	Budget Concept	4106	Debt Service Detail
4103	Funds and Documents	4107	Contingencies
4104	District Forms	4108	Interfund Transactions

4100 General Provisions

4101 Districts Effected.

Section 29010 of the Government Code provides that the budget document shall include special districts whose affairs and finances are under the supervision and control of the county board of supervisors. Section 53065, Government Code, states that provisions of law relating to budgets which apply to counties shall also apply to any district whose governing body is the board of supervisors or for which the county fiscal officers are ex-officio fiscal officers, except:

School districts
Districts in two or more counties
Where such matters are otherwise provided by law.

GC 29010
53065

4102 Budget Concept.

District budgets follow the basic county budget formula; unreserved/undesignated fund balance plus cancelled prior year reserves/designations plus estimated additional financing sources must equal the estimated financing uses plus provisions for new or increased reserves/designations. The proposed budget is not required to be balanced however the final adopted budget must be balanced. GC 29009

4103 Funds and Accounts.

Each district's budget shall be presented following the funds and account titles contained in the State Controller's publication, Uniform Accounting Systems of Special Districts.

Adm. 1021-1115

4104 Forms. The forms prescribed by the State Controller for presentation of the district budget are:

<u>Schedule #</u>	<u>Title</u>
13	Summary of Special District Budgets.
14	Analysis of Fund Balance Unreserved/Undesignated.
15	Detail of Provisions for Reserves/Designations of Special Districts.
16	District Budget Detail.
17	Status of Expenditures from Bond Proceeds.
18 & 18A	Debt Service Requirements Detail of Bond Issues of Special Districts.

4105 Budget Format. A separate Schedule 16 must be prepared for each district. The appropriate elements are then collected for all districts on Schedules 13, 14 and 15. Please refer to the flowchart for an illustrated example of this format in Section 5001 of this manual.

4106 Debt Service Detail. Long-term debt principal and interest requirements for districts under the board of supervisors must be included in the appropriations listed on Schedule 16. Similarly, debt service reserves must be shown on Schedule 15. Debt service requirements for school districts are not required to be included. However, for counties wishing to include these requirements in the budget document as a matter of public information, Schedule 18 and 18A has been provided.

4107 Contingencies. District budgets may include an appropriation for contingencies. The appropriation is shown as a line item of the operating budget on Schedule 16.

4108 Interfund Transactions. These transactions should follow the treatment discussed in Section 2403 of this manual.

5000

District Budget Forms and Instructions

5001 Flowchart

5002 Forms & Instructions

DISTRICT BUDGET FORM							
SCHEDULE 13							
SUMMARY OF SPECIAL DISTRICT BUDGETS							
C	C	C	C	C	C	C	C
O	O	O	O	O	O	O	O
L(1)	L(2)	L(3)	L(4)	L(5)	L(6)	L(7)	L(8)
U	U	U	U	U	U	U	U
M	M	M	M	M	M	M	M
N	N	N	N	N	N	N	N

SCHEDULE 14
Analysis of Fund Balance Unreserved/Undesignated
Column 6: Unreserved/ Undesignated as of June 30 19__

SCHEDULE 15
Detail of Provisions for Reserves/Designations of Special Districts
Column 4: Amount made available for financing by cancellation.
Column 6: Total Increase or New Reserves/Designations to be Provided in Budget Year.

SCHEDULE 16
District Budget Detail
Column 5: Total Estimated Revenue, Other Financing Sources and Residual Equity Transfers
Column 11: Total Financing Uses

6/86 Revision - Flow Chart

Forms and Instructions

Pursuant to the provisions of the County Budget Act, the State Controller has prescribed forms to be used in the presentation of the budgets for special districts governed by the Board of Supervisors.

All forms prescribed, except as indicated, are required in both the proposed and final budget document.

The "district budget forms" are prescribed specifically for those special districts under the supervision and control of the Board of Supervisors. Section 29017 of the Government Code expressly provides that the County Budget Act shall have application only to these districts. However, with the realization that many counties may wish to include, as permitted but not required, the budgets of districts under "other governing boards" in a common budget document, the forms have been designed to accommodate the use for this purpose also.

Each of the "district budget forms" is a counterpart in design to a county budget form with the exception of schedules 16 and 18. Consequently the methods of completion will be very similar.

Schedule 18 is not an officially prescribed form. It was designed and offered for use particularly with respect to debt service budgets of school districts in response to requests from county officials. If desired, it may also be utilized for special districts under "other governing boards". This form is not to be used for any presentation of debt service matters of the county or of those special districts under the Board of Supervisors.

It should be noted that budget forms have not been prescribed for enterprise special districts under the supervision and control of the Board of Supervisor. However, at individual county option, the format for county budget schedules 10 and 11 may be used to present the managerial budget of "board governed" enterprise special districts. If this option is exercised the schedules should immediately follow the "board governed" non-enterprise special district budget schedules.

COUNTY OF _____

STATE OF CALIFORNIA

SUMMARY OF SPECIAL DISTRICT BUDGETS

FOR FISCAL YEAR 19x3 - x4

GOVERNING BOARD:
Board of Supervisors ☒

Other ☐

District and Fund (1)	AVAILABLE FINANCING				FINANCING REQUIREMENTS		
	Fund Balance Unreserved/ Undesignated June 30, 19 <u>x3</u> (2)	Cancellation of Prior Year Reserves/ Designations (3)	Estimated Additional Financing Sources (4)	Total Available Financing (5)	Estimated Financing Uses (6)	Provisions for Reserves and/or Designations (new or incr.) (7)	Total Financing Requirements (8)
PUBLIC PROTECTION COUNTY FIRE	3,126,272		26,126,500	29,252,772	27,923,700	1,329,072	29,252,772
WATERWORKS DISTRICTS							
WATERWORKS #1 GENERAL	3,826,402	1,095,198	3,670,400	8,592,000	8,592,000		8,592,000
WATERWORKS #1 DEBT SERVICE	13,006		69,100	12,106	82,100	6	82,106
ENVIRONMENTAL CONTROL AIR POLLUTION CONTROL DISTRICT	263,824	278,876	1,479,000	2,021,700	2,021,700		2,021,700
TOTAL	7,229,504	1,374,074	31,345,000	39,948,578	38,619,500	1,329,078	39,948,578
ARITHMETIC RESULTS TOTALS TRANSFERRED FROM	SCH 14, COL 6	SCH 15, COL 4	SCH 16, COL 5	COL 2+3+4	SCH 16, COL 11	SCH 15, COL 6	COL 6+7

SCHEDULE 13

SUMMARY OF SPECIAL DISTRICT BUDGET

This schedule is the counterpart of Schedule 1 of the County budget forms. The basic discussion in Schedule 1 has equal application to this schedule. This schedule summarizes information related to special districts whose affairs and finances are under the supervision and control of the Board as provided in Section 29002.

For the Proposed Budget only, it is not necessary for Column 5 "Total Available Financing" to be in balance with Column 8 "Total Financing Requirements." For compliance with Section 29009 the final budget shall be in balance.

The equations for Schedule 13 are:

Columns 2 + 3 + 4 = 5, and 6 + 7 = 8
In the Adopted Final Budget, Column 5 = 8

Column 1 - District and Funds

List in the appropriate section the funds maintained for the transaction of Special District operations. Only operating funds having a requirement need be shown. The sequence in which the funds are listed should be consistent with their presentation in Schedules 14 and 15.

Column 2 - Fund Balance Unreserved/Undesignated June 30, 19xx

List the amount of unreserved and/or undesignated fund balance as of June 30, 19___. The amount for each fund must be in agreement with the corresponding amount in Schedule 14, Column 6.

Column 3 - Reserve and Designation Cancellations

Amounts listed in this column will indicate the action of the Board relative to the cancellation, in whole or in part, of reserves and designations. These amounts must be in agreement with corresponding amounts in Column 4 of Schedule 15.

Column 4 - Estimated Additional Financing Sources

List the total of estimated revenues, including current property taxes, other financing sources and residual equity transfers for each fund. The total must be in agreement with the amount for each district in Column 5 of Schedule 16.

Column 5 - Total Available Financing

Combine the amounts from Columns 2, 3 and 4, and enter in this column.

Column 6 - Estimated Financing Uses

Enter the total financing uses, including both specific expenditure appropriations and appropriations for contingencies, as applicable, for each fund. Amounts listed must be in agreement with the corresponding amount in Column 5 of Schedule 16.

Columns 7 - Provisions for Reserves and/or Designations

List the amounts of provisions for increases in existing reserves and designations and amounts of new reserves and designations. The amount for each fund must be in agreement with the appropriate fund subtotal in Column 6 of Schedule 15.

Column 8 - Total Financing Requirements

Combine the amount from Columns 6 and 7 and enter in this column.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF _____

STATE OF CALIFORNIA

SPECIAL DISTRICT

DISTRICT BUDGET FORM
SCHEDULE 14

GOVERNING BOARD:
Board of Supervisors ☒

Other ☐

ANALYSIS OF FUND BALANCE UNRESERVED/UNDESIGNATED

AS OF JUNE 30, 19x3

DISTRICT AND FUND (1)	Fund Balance (Per Auditor) as of June 30, 19x3 Actual <input type="checkbox"/> Estimated <input checked="" type="checkbox"/> (2)	LESS: FUND BALANCE RESERVED/DESIGNATED AT JUNE 30			Fund Balance Unreserved/ Undesignated June 30, 19x3 Actual <input type="checkbox"/> Estimated <input checked="" type="checkbox"/> (6)
		Encumbrances (3)	General & Other Reserves (4)	Designations (5)	
PUBLIC PROTECTION COUNTY FIRE	4,143,537	621,668	395,617		3,126,272
WATERWORKS DISTRICT					
WATERWORKS #1 GENERAL	5,723,710	96,790	1,800,518		3,826,402
WATERWORKS #1 DEBT SERVICE	82,604		69,598		13,006
ENVIRONMENTAL CONTROL AIR POLLUTION CONTROL DISTRICT	812,597	93,028	455,745		263,824
GRAND TOTAL	10,762,448	811,466	2,721,478		7,229,504
ARITHMETIC RESULTS TOTALS TRANSFERRED FROM			SCH 15, COL 2	SCH 15, COL 2	COL 2-3-4-5 SCH 13, COL 2

SCHEDULE 14

ANALYSIS OF FUND BALANCE UNRESERVED/UNDESIGNATED TO FINANCE THE BUDGET

This schedule is the counterpart of Schedule 2 of the County budget forms. The discussion applicable to Schedule 2 has application to this schedule.

The order of listing the districts or subdistricts thereof and the respective funds should be consistent with that followed on Schedule 13. In order to reflect specific financial data, some segregation of funds may be desirable even though consolidated in Schedule 13.

The listing of a total for the several funds of an individual district is optional.

COUNTY OF _____
STATE OF CALIFORNIA

GOVERNING BOARD:
Board of Supervisors ☒

Other ☐

DETAIL OF PROVISIONS FOR RESERVES/DESIGNATIONS OF SPECIAL DISTRICT
(With Supplemental Data Affecting Reserve/Designation Totals)

FOR FISCAL YEAR 19x3 - x4

1 DISTRICT AND DESCRIPTION - PURPOSE (1)	Reserves/ Designations Balance as of June 30, 19x3 (2)	Amount Made Available for Financing by Cancellation		Increases or New Reserves/Desig to be Provided in Budget Year		Total Reserves/ Designations for Budget Year (7)	Fund (8)
		Recommended (3)	Approved/ Adopted by the Governing Board (4)	Recommended (5)	Approved/ Adopted by the Governing Board (6)		
COUNTY FIRE GENERAL RESERVE	395,617			1,329,000	1,329,072	1,724,689	County Fire
WATERWORKS #1 GENERAL RESERVE	1,800,518		1,095,198			705,320	WW #1
WATERWORKS #1 DEBT SERVICE DEBT SERVICE	69,598				6	69,604	WW #1 D.S.
AIR POLLUTION CONTROL DISTRICT GENERAL RESERVE	455,745		278,876			176,869	APCD
GRAND TOTAL	2,721,478		1,374,074		1,329,078	2,676,482	
ARITHMETIC RESULTS TOTALS TRANSFERRED TO	SCH 14 COL 4&5		SCH 13 COL 3		SCH 13 COL 7	COL 2 - 4 + 6	

☐ Encumbrances Excluded

Identify Reserves and Designations!

SCHEDULE 15

SPECIAL DISTRICTS DETAIL OF PROVISIONS FOR RESERVES/DESIGNATIONS

This schedule is the counterpart of Schedule 3 of the County budget forms. The discussion for Schedule 3 has application to this schedule. The reserve or designation must be clearly related to the district, or zone, or subdistrict, and the specific fund involved.

COUNTY OF _____

GOVERNING BOARD:

STATE OF CALIFORNIA

Board of Supervisors ☒

SPECIAL DISTRICTS

Other Appointed ☐

COUNTY FIRE DISTRICT BUDGET DETAIL

Other Elected ☐

FOR FISCAL YEAR 19x3 - x4

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	Assessed Valuation		Delinquency		Means of Financing Voter Approved Debt			
	Secured	Unsecured	Secured	Unsecured	Secured	Unsecured	Total	Tax Rate
	14,631,219,765	921,392,118	3.5%	3.5%				
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE (1)	Actual 19x1 - x2 (2)	Actual Estimated <input checked="" type="checkbox"/> 19x2 - x3 (3)	Recommended 19x3 - x4 (4)	Approved 19x3 - x4 (5)	Fund Identification Other Than District General Fund (6)			
Fund Balance	954,600	870,300	3,126,272	3,126,272				
Additional Financing Sources								
Taxes	20,153,300	21,908,300	22,630,300	22,630,300				
Revenue from Use of Money and Property	299,300	421,700	116,200	116,200				
Intergovernmental								
State	2,232,300	2,686,000	2,596,000	2,596,000				
Federal	2,300	9,200	200,000	200,000				
Charges for Services	268,800	247,300	300,000	300,000				
Miscellaneous Revenues	42,800	29,200	24,000	24,000				
Other Financing Sources	156,400	1,439,000	260,000	260,000				
TOTAL ADDITIONAL FINANCING SOURCES	23,155,200	26,740,700	26,126,500	26,126,500				
TOTAL AVAILABLE FINANCING	24,109,800	27,611,000	29,252,772	29,252,772				
TOTAL								
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 19x1 - x2 (8)	Actual Estimated <input checked="" type="checkbox"/> 19x2 - x3 (9)	Recommended 19x3 - x4 (10)	Approved 19x3 - x4 (11)	Fund Identification Other Than District General Fund (12)			
Financing Uses								
Salaries and Employee Benefits	19,155,600	20,701,700	20,916,100	20,916,100				
Services and Supplies	2,825,300	2,542,300	3,184,900	3,184,900				
Other Charges	268,200	294,200	340,000	340,000				
Fixed Assets - Equipment	615,200	725,000	1,662,400	1,662,400				
Residual Equity Transfers Out	10,500	21,600						
Appropriation for Contingencies			2,191,600	1,820,300				
TOTAL FINANCING USES	22,874,800	24,284,800	28,295,000	27,923,700				
PROVISION FOR RESERVE			957,772	1,329,072				
TOTAL FINANCING REQUIREMENT	22,874,800	24,284,800	29,252,772	29,252,772				

COUNTY OF _____

GOVERNING BOARD:

STATE OF CALIFORNIA

Board of Supervisors ☒

SPECIAL DISTRICTS

Other Appointed ☐

WATERWORKS #1 - GENERAL DISTRICT BUDGET DETAIL

Other Elected ☐

FOR FISCAL YEAR 19x3 - x4

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	Assessed Valuation		Delinquency		Means of Financing Voter Approved Debt			
	Secured	Unsecured	Secured	Unsecured	Secured	Unsecured	Total	Tax Rate
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE (1)	Actual 19x1 - x2 (2)	Actual Estimated $\frac{xx}{-}$ 19x2 - x3 (3)	Recommended 19x3 - x4 (4)	Approved 19x3 - x4 (5)	Fund Identification Other Than District General Fund (6)			
Fund Balance	3,329,364	3,116,930	4,921,600	4,921,600				
Additional Financing Sources								
Taxes	200	100	---	---				
Revenue from Use of Money	372,700	496,900	207,500	207,500				
Intergovernmental Revenue - State	70,400	172,400	150,000	150,000				
Charges for Services	3,193,600	3,903,200	3,310,900	3,310,900				
Miscellaneous Revenue	4,600	23,600	2,000	2,000				
TOTAL ADDITIONAL FINANCING	3,641,500	4,696,200	3,670,400	3,670,400				
TOTAL AVAILABLE FINANCING	6,970,864	7,713,130	8,592,000	8,592,000				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 19x1 - x2 (8)	Actual Estimated $\frac{xx}{-}$ 19x2 - x3 (9)	Recommended 19x3 - x4 (10)	Approved 19x3 - x4 (11)	Fund Identification Other Than District General Fund (12)			
Financing Uses								
Services and Supplies	2,128,700	2,649,200	2,958,000	2,986,600				
Other Charges	176,500	240,000	225,500	225,500				
Fixed Assets								
Land			750,000	750,000				
Building and Improvements	600,000	555,000	3,100,000	3,100,000				
Equipment	169,500	144,700	1,218,300	1,218,300				
TOTAL FIXED ASSETS	769,500	699,700	5,068,300	5,068,300				
Other Financing Uses	11,000	211,300	261,600	261,600				
Residual Equity Transfers Out			50,000	50,000				
Appropriation for Contingencies		50,000						
TOTAL FINANCING USES	3,085,700	3,850,200	8,592,000	8,592,000				
Provisions for Reserves		805,430						
TOTAL FINANCING REQUIREMENTS	3,085,700	4,655,630	8,592,000	8,592,000				

COUNTY OF _____

STATE OF CALIFORNIA

SPECIAL DISTRICTS

WATERWORKS #1 DEBT SERVICE DISTRICT BUDGET DETAIL

FOR FISCAL YEAR 19x3 - x4

GOVERNING BOARD:

Board of Supervisors ☒

Other Appointed ☐

Other Elected ☐

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	Assessed Valuation		Delinquency		Means of Financing Voter Approved Debt			
	Secured	Unsecured	Secured	Unsecured	Secured	Unsecured	Total	Tax Rate
	528,901,916	14,741,730	5.9%	4.5%	56,034	2,528	58,562	0.011219
SUMMARY OF ESTIMATED FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE (1)	Actual 19x1 - x2 (2)	Actual Estimated <input checked="" type="checkbox"/> 19x2 - x3 (3)	Recommended 19x3 - x4 (4)	Approved 19x3 - x4 (5)	Fund Identification Other Than District General Fund (6)			
Fund Balance	8,600	6,914	13,006	13,006	Debt Service			
Additional Financing Sources								
Taxes	71,800	83,700	62,400	62,400				
Revenue from Use of Money	7,900	6,600	4,500	4,500				
Intergovernmental - State	2,800	2,600	2,200	2,200				
TOTAL ADDITIONAL FINANCING	82,500	92,900	69,100	69,100				
TOTAL AVAILABLE FINANCING	91,100	99,814	82,106	82,106				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 19x1 - x2 (8)	Actual Estimated <input checked="" type="checkbox"/> 19x2 - x3 (9)	Recommended 19x3 - x4 (10)	Approved 19x3 - x4 (11)	Fund Identification Other Than District General Fund (12)			
Financing Uses								
Services and Supplies	100		100	100	Debt Service			
Other Charges	84,200	88,600	79,500	79,500				
Contingencies				2,500				
TOTAL FINANCING USES	84,300	88,600	79,600	82,100				
Provisions for Reserves	825	714		6				
TOTAL FINANCING REQUIREMENTS	85,125	89,314	79,600	82,106				

COUNTY OF _____

STATE OF CALIFORNIA

SPECIAL DISTRICTS

AIR POLLUTION CONTROL DISTRICT BUDGET DETAIL

FOR FISCAL YEAR 19x3 - x4

GOVERNING BOARD:

Board of Supervisors ☒

Other Appointed ☐

Other Elected ☐

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	Assessed Valuation		Delinquency		Means of Financing Voter Approved Debt			
	Secured	Unsecured	Secured	Unsecured	Secured	Unsecured	Total	Tax Rate
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE (1)	Actual 19x1 - x2 (2)	Actual Estimated <input checked="" type="checkbox"/> 19x2 - x3 (3)	Recommended 19x3 - x4 (4)	Approved 19x3 - x4 (5)	Fund Identification Other Than District General Fund (6)			
Fund Balance	211,423	338,818	542,700	542,700				
Additional Financing Sources								
Licenses, Permits and Franchises	893,700	948,200	912,000	912,000				
Fines, Forfeitures and Penalties	87,600	90,300	14,000	14,000				
Revenue From Use of Money and Property	73,300	98,800	80,000	80,000				
Intergovernmental Revenue								
State	154,400	160,100	160,000	160,000				
Federal	207,100	216,600	293,000	293,000				
Charges for Services	12,300	21,200	15,000	15,000				
Miscellaneous Revenue	80,300	(1,900)	5,000	5,000				
TOTAL ADDITIONAL FINANCING SOURCES	1,508,700	1,533,300	1,479,000	1,479,000				
TOTAL AVAILABLE FINANCING	1,720,123	1,872,118	2,021,700	2,021,700				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 19x1 - x2 (8)	Actual Estimated <input checked="" type="checkbox"/> 19x2 - x3 (9)	Recommended 19x3 - x4 (10)	Approved 19x3 - x4 (11)	Fund Identification Other Than District General Fund (12)			
Financing Uses								
Salaries and Employee Benefits	959,900	1,073,400	1,219,600	1,219,600				
Services and Supplies	368,100	260,700	604,100	604,100				
Fixed Assets								
Equipment	98,700	17,700	20,000	20,000				
Other Financing Uses	1,000							
Residual Equity Transfers Out		11,800	8,000	8,000				
Appropriation for Contingencies			170,000	170,000				
TOTAL FINANCING REQUIREMENTS	1,427,700	1,363,600	2,021,700	2,021,700				

SCHEDULE 16

SPECIAL DISTRICT BUDGET DETAIL

This schedule is used in conjunction with Schedules 13, 14 and 15 to provide supporting detail for the estimated revenues, other financing sources and residual equity transfers, and estimated financing requirements. This form is not to be used to provide the support detail for the provisions for reserves. This data is presented on Schedules 13 and 15.

The examples provided present fund balance and reserve activity detail for illustrative purposes only. The presentation of this additional detail is optional. As mentioned above the intent of this schedule is only to provide supporting detail for additional financing sources and financing requirements.

It is intended that a separate schedule be utilized for each district and for each zone or subdistrict thereof. The reference to zone or subdistrict applies to the circumstances in which they may have fiscal operations more or less independent of the parent district and operate as if they were separate entities. Based on the option exercised, the number of schedules used will depend upon the variations involved.

The assessed valuation information to be listed is before adjustment for delinquency allowance.

With respect to the Summary by Source section for revenue, the discussion given relative to Schedules 4 and 5 has application to this schedule. The optional exception is that the source group captions need not be shown.

The total of the estimates in Column 5 by the respective fund or funds must agree with the same designated amount entered in Column 4 of Schedule 13.

With respect to the Summary of Financing Requirements, this section is a counterpart of Schedule 9 of the County budget form, the discussion relative to Schedule 9 has application. The prescribed classifications, both as to objects and subobjects are to be utilized. The appropriation for contingencies for the budget year is to be reflected here.

The totals of estimates in Column 11 by the respective fund or funds must agree with the corresponding amounts entered in Column 6 of Schedule 13.

STATE OF CALIFORNIA

Board of Supervisor xx

FOR FISCAL YEAR 19x3-x4

DESCRIPTION Issue-Fund-Project Identification (1)	Amount of Bonds Authorized (2)	Amount of Bonds Sold to Date (3)	Total Actual of Estimated Project Cost (4)	Total Expenditures as of 06/30/X3	
				From Bond Proceeds (5)	From Other Sources (6)
WATERWORKS #1 TREATMENT PLANT UPGRADE	3,000,000	3,000,000	3,200,000	2,100,000	100,000

SCHEDULE 17

STATUS OF SPECIAL DISTRICT EXPENDITURES FROM BOND PROCEEDS

Schedule 17 is a special statement which is required as part of both the Proposed and Final Budgets. It meets the requirements of Sections 29140 of the Government Code.

Information pertaining to bond issues and projects for any Special District under the Board of Supervisors is required.

For each bond issue, list the information in the respective columns as indicated below. For purposes of clarity, bond issues should be grouped by fund and the funds should be presented in the same sequence as they appear elsewhere in the schedules.

Column 1 - Description

For each authorized bond issue, identify the fund from which it is financed, and the project identification.

Column 2 - Amount of Bonds Authorized

For each issue, list the total amount of bonds authorized as provided in either the appropriate Board of Supervisor action or approved in a general election.

Column 3 - Amount of Bonds Sold to Date

For each issue, enter the face value amount of bonds issued and sold as of the beginning of the fiscal year for which the budget applies. This may be an estimate in the Proposed Budget.

Column 4 - Total Actual or Estimated Project Cost

For each issue, enter the total estimated or actual costs of the project at completion. Total cost is considered as including any costs of issuance which are associated with the bond issue as well as the costs of acquiring or constructing the project.

Column 5 - Total Expended From Bond Proceeds

For each issue, enter the amount of actual costs expended from bond proceeds for the project as of the beginning of the fiscal year for which the budget applies. The entry in this column will not include expenditures from other sources which are listed in Column 6.

SCHEDULE 17 (Continued)

STATUS OF SPECIAL DISTRICT EXPENDITURES FROM BOND PROCEEDS

Amounts listed in this column should cover all classes of cost applicable to the project. This includes costs associated with issuing the bonds as well as costs applicable to the acquisition or construction of the project.

In the Proposed Budget, the amounts entered in this column may be based on estimates.

Column 6 - Total Expended From Other Sources

For each issue, enter the amount of actual costs expended from all sources other than the bond proceeds for the projects as of the beginning of the fiscal year for which the budget applies. The amounts in this column are added to Column 5. The resulting total should be the grand total costs of the project incurred as of the beginning of the fiscal year.

COUNTY OF _____

STATE OF CALIFORNIA

DEBT SERVICE REQUIREMENTS DETAIL
FOR BOND ISSUES OF SPECIAL DISTRICTS

FOR FISCAL YEAR 19x3 - x4

(District, Fund, Issue, Etc.) (1)	Actual Expenditures 19 <u>x1</u> - <u>x2</u>		Actual Estimated Expenditures 19 <u>x2</u> - <u>x3</u>		Requirements for Budget Year 19 <u>x3</u> - <u>x4</u>			
	Interest (2)	Principal (3)	Interest (4)	Principal (5)	Interest (6)	Principal (7)	Provisions for Reserves (8)	Total (9)

Schedule 18
Debt Service Requirements Detail
For Bond Issues of Special Districts

This schedule provides additional detail relating to bond issues of school districts and special districts not governed by the Board of Supervisors. This schedule and Schedule 18A are unofficial schedules provided for use at local option.

Information to be included in the various columns is listed below for each bond issue:

Column 1 District, Fund, Issue

For each issue provide the fund and district name. Project identification should be provided for multiple projects.

Columns 2 & 3 Actual Expenditures

Amounts listed in these columns represent actual interest and principal for the second fiscal year preceding that to which the budget is to apply.

Column 4 & 5 Actual/Estimated Expenditures

Amounts listed in these columns represent actual interest and principal, except for those which only estimates are available, for the first fiscal year preceding that to which the budget is to apply.

Columns 6 & 7 Interest & Principal - Requirement for Budget Year

For each bond issue enter the amount of interest and principal payments which will mature and become due and payable during the fiscal year for which the budget applies.

Column 8 Provision for Reserves

For each bond issue, if applicable, enter the amount of any provision for an increase to an existing reserve or a new reserve which is required to comply with provisions of bond indentures.

Column 9

For each issue combine the amounts from columns 6, 7 and 8 and enter in this column.

COUNTY OF _____

DEBT SERVICE REQUIREMENTS DETAIL FOR BOND ISSUES OF SPECIAL DISTRICTS

FOR FISCAL YEAR 19__ - __

Available Financing						Amount to be Raised by Current Property Tax Levy			Tax Rate on Secured Roll (19)
Fund Balance as of June 30, 19__ (10)	Less: Reserved Amounts		Fund Balance Unreserved Undesignated (13)	Estimated Additional Financing Sources (14)	Total Available Financing (15)	Total (16)	Unsecured (17)	Secured (18)	
	Interest & Principal Due & Unpaid June 30, 19__ (11)	Uncancelled General Reserve (12)							
<div> <div>ARITHMETIC RESULTS</div> <div> <div>10 - (11 + 12)</div> <div>13 + 14</div> <div>17 + 18</div> </div> </div>									

Schedule 18A
Debt Service Requirements Detail
For Bond Issues of Special Districts

This schedule provides the financing sources to meet the requirements detailed on Schedule 18. Include the following information for each bond issue:

Column 10 Fund Balance

Include the fund balance at the end of the preceding fiscal year.

Column 11 Interest and Principal

Enter the amounts of interest and principal due and unpaid at June 30 of the preceding fiscal year.

Column 12 Uncancelled General Reserve

Enter the amount of any uncancelled reserves or designations.

Column 13 Fund Balance Unreserved Undesignated

This column represents fund balance available to finance current obligations. The amount entered in this column is determined by subtracting the sum of the amounts in columns 11 & 12 from the amount in Column 10.

Column 14 Estimated Additional Financing Sources

Enter the total of estimated reserves, including property taxes, other financing sources and residual equity transfers.

Column 15 Total Available Financing

Combine the amounts in columns 13 and 14 and enter in this column. This column should equal column 9 on Schedule 18.

Column 16 Total

Enter the sum of the amounts of columns 15 and 14.

Column 17 Unsecured

Enter the amount of the current unsecured property tax levy in this column.

Column 18 Secured

Enter the amount of the current secured property tax levy in this column.

Column 19 Tax Rate on Secured Roll

Enter the tax rate in this column used to generate the amount entered in Column 18.